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ABSTRACT

This report provides statistics collected by the U.S. Census Bureau for the 1984-85 fiscal year on the revenue, expenditure, debt and financial assets of public school systems, including some local institutions of higher education, in the United States as a whole, in each state, and in individual school systems having enrollments of 15,000 or more. The introductory section describes the scope of the Census Bureau's school finance data collection activities, major findings of the 1984-85 survey, and sources and limitations of data. Tables 1 and 2 display national totals of public school financial data. Statewide aggregates for general revenue and general expenditure with corresponding percent distributions appear in tables 3 through 6. Table 7 presents state totals for indebtedness and cash and security holdings. Tables 8 and 9 contain financial statistics for public school systems with enrollments greater than 15,000. Among the general findings of the survey were that revenues increased by 8.9 percent and expenditures by 9.1 percent over the previous year. Public school systems spent about 62 percent of their general expenditure on salaries and wages, an increase of 8.8 percent from fiscal year 1983-84. School construction outlays increased over the previous year in 40 of the 50 states. Definitions of selected terms are supplied. (MLF)

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GF85-No. 10

GOVERNMENT FINANCES

Finances of Public School Systems in 1984—85

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This report was prepared in the Governments Division by the Finance Branch, headed by **Henry S. Wulf**, under the direction of **Vance Kane**, Assistant Division Chief for Programs. **Lawrence R. MacDonald**, assisted by **Ida E. Hardy** and **Michael E. Grimwood**, coordinated data collection and review.

Geneva Hines performed the computer operations under the supervision of **Judith Jennings**, Chief of the Computer Utilization Branch.

Corrine W. Davis supervised the preparation of publication copy, assisted by **Esther Fogwell** and **Ruth Samuels**.

The cooperation of the thousands of State and local officials in providing information for this report is gratefully acknowledged.

For information regarding data contained in this report, contact **Lawrence R. MacDonald**, Governments Division, Bureau of the Census, Washington, DC 20233 (area code 301/763-7664).

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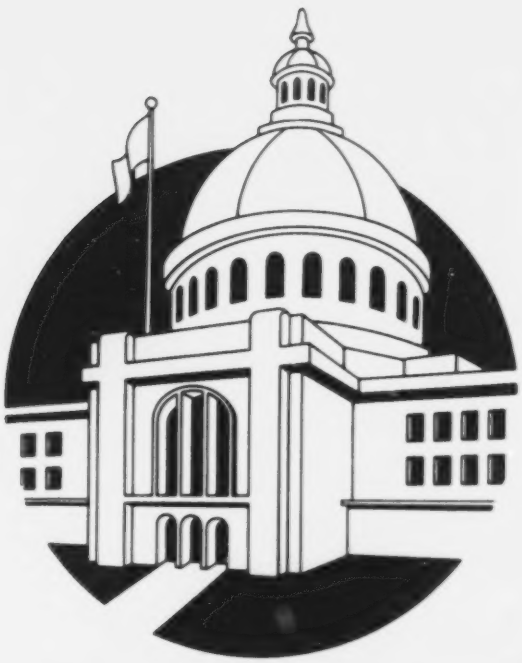

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CONTENTS

		Page
Introduction		V
Table		
1.	Summary of Public School System Finances: 1984-85 and 1983-84	1
2.	Finances of Public School Systems by Enrollment-Size Groups: 1984-85	2
3.	General Revenue of Public School Systems by Source and by State: 1984-85	4
4.	General Expenditure of Public School Systems by State: 1984-85	6
5.	Percent Distribution of Public School System General Revenue by State: 1984-85	8
6.	Percent Distribution of Public School System General Expenditure by State: 1984-85	9
7.	Indebtedness and Cash and Security Holdings of Public School Systems by State: 1984-85	10
8.	Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85	11
9.	Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85	40
Definitions of Selected Terms		59

INTRODUCTION

The U.S. Census Bureau conducts an Annual Survey of Government Finances as authorized by law under Title 13, United States Code, Section 182. The 1985 survey, similar to other annual surveys and Census of Governments conducted for many years, covers the entire range of governmental finance activities—revenue, expenditure, debt, and assets.

The 1985 Governmental Finance Series (series GF85) contains 8 parts: No. 1, *State Government Tax Collections in 1985;* No. 2, *Finances of Employee-Retirement Systems of State and Local Governments in 1984-85;* No. 3, *State Government Finances in 1985;* No. 4, *City Government Finances in 1984-85; No. 5, Governmental Finances in 1984-85; No.* 6, *Local Government Finances in Major County Areas: 1984-85;* No. 8, *County Government Finances in 1984-85;* and No. 10, *Finances of Public School Systems in 1984-85.*

This report provides statistics on the revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for individual school systems having 15,000 or more enrollment.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's school finance data collection activities, major findings of the 1984-85 survey, and sources and limitations of data.

Tables 1 and 2 display national totals of public school financial data. Statewide aggregates for general revenue and general expenditure appear in tables 3 and 4 with corresponding percent distributions in tables 5 and 6. Table 7 presents State totals for indebtedness and cash and security holdings.

Table 8 contains financial statistics for public school systems with enrollments greater than 15,000. Per pupil amounts for these same systems appear in table 9.

SCOPE

This report includes data on the finances of the following types of publicly operated educational agencies classified by the Bureau of the Census as school systems:

1. Independent school systems

   a. Elementary and secondary systems operating as independent governmental units; and

   b. Local government higher education systems operating as independent governmental units;

2. Dependent school systems

   a. Elementary and secondary systems that are integral agencies of county, municipal, township, or State governments; and

   b. Local government higher education systems that are integral agencies of county or municipal governments.

There are 483 local higher education systems. These systems exclude the finances of State government institutions of higher education. Tables 1, 2, and 4 display totals for this grouping under the heading "Higher Education."

For a summary of the major types of units that the Census Bureau includes in the universe of school systems, see table A.

Table A. Public School Systems and Fall Enrollment: 1982

Type of system	Number of systems	1981 fall enrollment (1,000)
All public school systems.....	16,389	43,551
Independent school districts.....	14,851	35,614
Dependent school systems.....	1,538	7,938
State.....	24	176
County.....	578	3,420
Municipal.....	286	3,429
Township (and "town")	650	912
EXHIBIT: Local institutions of higher education.....	483	3,425

The statistics reported for 1984-85 pertain to school system accounting periods that ended June 30, 1985, or at some date within the previous 12 months, subject to certain exceptions.[1]

FINDINGS

Public school systems in the United States received $145.8 billion from all revenue sources and made expenditures totaling $142.4 billion in fiscal year 1984-85. Total revenue increased $11.9 billion, or 8.9 percent, and expenditure $11.9 billion, or 9.1 percent, over the previous fiscal year.

The Federal share of public school funding declined for the fifth straight year to 6.1 percent of all general revenue. Federal aid increased in absolute terms, however, from $8.7 billion in fiscal year 1983-84 to $8.9 billion in fiscal year 1984-85. Table B displays the Federal, State, and local contributions in funding public school systems.

Public school systems spent over $88 billion, or about 62 percent of their general expenditure on salaries and wages. Salary and wage expenditures increased by 8.8 percent from fiscal year 1983-84.

Expenditure for school construction, which declined in absolute terms in the previous four years, increased by almost $1 billion between fiscal years 1983-84 and 1984-85 to $5.2 billion. On a State aggregate basis, school construction outlays increased in 40 of the 50 States between these two years.

Indebtedness of public school systems totalled $36.8 billion at the end of fiscal year 1984-85.

REVENUE

School system revenue totaled $145.8 billion in fiscal year 1984-85. This consisted primarily of general revenues of $145.4 billion and a small amount of employee-retirement revenue ($437 million).[2]

Table C shows the distribution of general revenue between intergovernmental and own source revenue. The relationship between these two categories of revenue fluctuates greatly from State-to-State (see table 5). For example, public school systems in New Hampshire derived 90.8 percent of their revenue from own sources and only 9.2 percent from intergovernmental funding. School systems in New Mexico, however, obtained 13.6 percent of their revenue from own sources with the remainder coming from other governments.

Table C. General Revenue of Public School Systems: 1984-85

Item	Amount (millions of dollars)	Percent
General revenue, total.....	145,375	100.0
Intergovernmental revenue.....	78,218	53.8
From State sources..	67,237	46.3
Federal aid distributed by States.....	7,548	5.2
Directly from Federal Government.	1,373	.9
From other local governments.....	2,060	1.4
From own sources.....	67,157	46.2
Taxes.....	44,750	30.8
Property.....	43,539	29.9
Other.....	1,211	.8
Parent government contributions.....	11,404	7.8
Current charges.....	6,181	4.3
Interest earnings...	2,691	1.9
Other.....	2,132	1.5

[1]The 1985 fiscal years for Alabama school systems ended Sept. 30, 1985, and those for Nebraska systems, Texas systems, and the Chicago Board of Education closed Aug. 31, 1985.

[2]State governments administer almost all public employee-retirement systems that cover teachers and other school employees. However, 11 school systems still maintained their own retirement systems in 1984-85: Denver, CO; Fulton County, GA; Chicago, IL; Des Moines, IA; Wichita, KA; Duluth, Minneapolis, and St. Paul, MN; Kansas City and St. Louis, MO; and Omaha, NE. The retirement revenue in these 11 systems consisted of $96 million in employee contributions, $73 million in State government contributions, and $268 million interest earnings.

Table B. Percent of Public School General Revenue by Original Source of Funding

Source	1976-77	1980-81	1981-82	1982-83	1983-84	1984-85
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
State.....	39.8	44.9	45.4	45.1	45.4	46.3
Federal.....	8.1	8.5	7.0	6.6	6.5	6.1
Local.....	52.1	46.6	47.6	48.3	48.1	47.6
Taxes.....	34.3	29.0	30.0	31.1	31.2	30.8

Figure 1
Percent Distribution of Public School System General Revenue in 1984-85

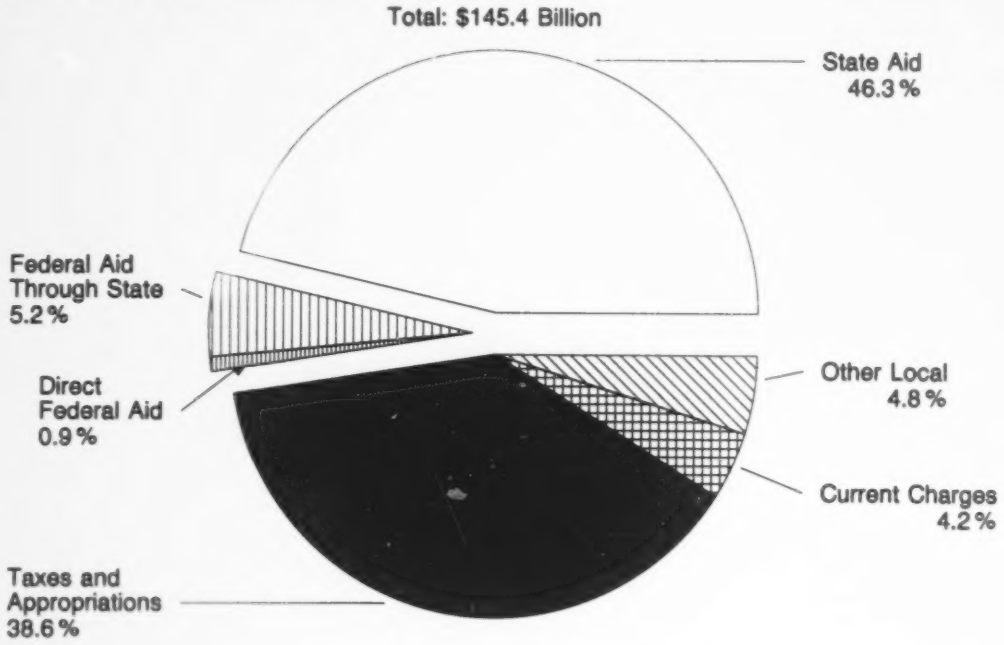
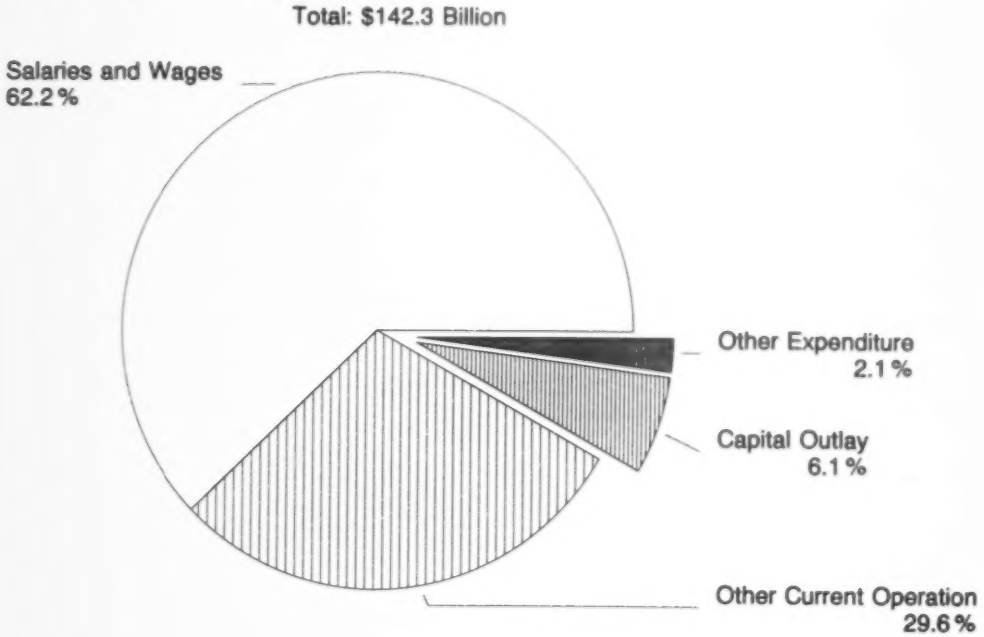


Figure 2
Percent Distribution of Public School System General Expenditure in 1984-85



State governments distributed most of their education money as part of basic foundation aid programs but also provided amounts for vocational and special education, transportation aid, food service, and capital outlay.

The proportion of revenue contributed by the Federal Government to public school systems has continued to decline. After peaking at slightly under 9 percent of all school system general revenue in 1979-80, the Federal share dropped to 6.1 percent in 1984-85. Federal Government aid totaled $8.9 billion in 1984-85, down 2.0 percent from 1979-80. It expended $1.4 billion directly to school systems in 1984-85, a major part of these payments being funded through Public Law 874, commonly called the impact aid program. Most Federal revenue is channeled indirectly to local public school systems through State governments. About $7.5 billion was distributed under various programs including the Elementary-Secondary Education Act, vocational education, school lunch and milk, and education consolidation and improvement block grants.

Taxes and parent government contributions comprised 83.6 percent of all general revenue received by school systems from their own sources. Parent government contributions are amounts appropriated by governments to finance their dependent school systems. Property tax receipts fund the major portion of these contributions. While property tax revenue was the single most important source of locally derived revenue, other taxes were significant for school systems in certain States. Louisiana is unique inasmuch as school systems received approximately $427 million, or over 61 percent of all 1984-85 tax revenue, from local sales tax collections. Other States with significant amounts of nonproperty tax revenue include Kentucky, New York, and Pennsylvania.

EXPENDITURE

Public school systems expended $142.4 billion in fiscal 1984-85 including $195 million in employee-retirement expenditure for school district-administered systems (listed in footnote 2). Table D shows the distribution of general expenditure—i.e., excluding retirement system payments—by object and level of instruction.

Amounts reported as intergovernmental expenditure include only payments to State governments and local school building and leasing authorities that are classified by the Census Bureau as special district governments. Expenditures made by one school system to another are excluded to avoid totaling duplicative amounts.

Salaries and wages, predominantly teachers' salaries, continue to be the largest object expenditure totaling 62.2 percent of general expenditure in 1984-85. Salary expense increased by 8.8 percent from 1983-84 to $88.5 billion. Capital spending, went up 19.3 percent to $8.7 billion in 1984-85.

Coverage of elementary and secondary education finances is far more comprehensive than the coverage given to higher education finances. Expenditure reported for elementary and secondary education includes all units classified by the Bureau of the Census as public elementary and secondary school systems.[3]

Table D. General Expenditure of Public School Systems: 1984-85

Item	Amount (millions of dollars)	Percent
General expenditure, total...	142,251	100.0
Intergovernmental.....	381	.3
Direct.....	141,871	99.7
Current operation...	130,666	91.9
Salaries and wages	88,512	62.2
Other.....	42,154	29.6
Capital outlay.....	8,684	6.1
Construction.....	5,181	3.6
Other.....	3,503	2.5
Interest on debt....	2,520	1.8
Direct expenditure by level of instruction:		
Elementary and secondary.....	131,308	92.3
Higher education....	8,043	5.7

Higher education expenditure accounted for only 5.7 percent of total general expenditure of public school systems. The higher education institution data included in this report, however, pertain to only those institutions classified by the Bureau of the Census as school systems. Most of these systems are locally controlled community colleges.[4] In many States, though, community colleges are either totally or partially administered and funded by State governments.[5] State-controlled higher educational institutions (both 4-year and community colleges) are excluded as these are classified as State dependent agencies rather than as local school systems. Thus, the higher education expenditure data in this report represent only a small portion of all publicly operated higher education institutions.

[3]State-by-State descriptions of those units classified by the Bureau of the Census as school systems are given in *Governmental Organization* (1982 Census Governments, Vol. 1).

[4]The University of the District of Columbia and Washburn University (Topeka, KS) are major exceptions. These are locally controlled 4-year degree granting institutions. Senior colleges in the City University of New York, which were classified as locally controlled in previous years, were reclassified State dependent effective for the 1982-83 fiscal year.

[5]All or most of the community colleges in the following States are classified by the Bureau of the Census as State institutions of higher education and are, therefore, excluded from this report: Alabama, Alaska, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Kentucky, Massachusetts, Minnesota, Nevada, New Mexico, Oklahoma, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Washington, West Virginia, and Wisconsin.

Table E shows, by State, average per pupil amounts for several types of elementary and secondary educational expenditures.* Proper analysis of interstate comparison requires caution. Such factors as cost of living within given areas, extent of special educational programs offered, and transportation requirements can all significantly influence per pupil costs but may not be particularly helpful in describing the quality of basic educational programs.

*The enrollment data used in calculating the per pupil amounts presented in table E is fall 1984 pupil membership from National Center for Education Statistics, "Public School Enrollment, United States, Fall 1984," table 1.

INDEBTEDNESS

At the end of fiscal 1984-85, indebtedness of public school systems totaled $36.8 billion. Of this amount, 95.1 percent, or $35.0 billion represented long-term obligations. Approximately $6.1 billion of long-term debt was issued in fiscal 1984-85, while $5.5 billion was retired.

Table E. Per Pupil Expenditure for Elementary and Secondary Education in 1984-85

[Dollar amounts in thousands. For meaning of symbols, see text]

State	Direct expenditure[1]	Current operation only	Salaries and wages only	State	Direct expenditure[1]	Current operation only	Salaries and wages only
United States Average	3,360	3,153	2,127	Minnesota.....	[2]3,926	[2]3,646	2,595
				Mississippi...	2,178	2,069	1,345
				Missouri.....	[2]2,980	[2]2,816	1,939
				Montana.....	3,767	3,553	2,226
Alabama.....	2,239	2,049	1,597	Nebraska.....	[2]3,572	[2]3,365	2,100
Alaska.....	8,728	6,966	4,752	Nevada.....	2,848	2,691	1,903
Arizona.....	3,283	2,783	1,825	New Hampshire.	3,074	2,930	1,776
Arkansas.....	2,672	2,217	1,605				
California....	3,381	3,249	2,257	New Jersey....	4,349	4,189	2,812
				New Mexico....	3,481	3,019	1,902
Colorado.....	[2]3,552	[2]3,155	2,163	New York.....	[2]5,013	[2]4,815	2,790
Connecticut...	3,797	3,696	2,579	North Carolina	2,692	2,560	1,747
Delaware.....	4,000	3,865	2,376	North Dakota..	3,437	3,199	2,016
District of				Ohio.....	3,345	3,195	2,144
Columbia.....	4,823	4,540	3,592	Oklahoma.....	2,960	2,559	1,827
Florida.....	3,566	3,289	2,086				
Georgia.....	[2]2,596	[2]2,401	1,728	Oregon.....	3,763	3,626	2,175
				Pennsylvania..	3,708	3,573	2,270
Hawaii.....	[2]3,399	[2]3,225	2,075	Rhode Island..	3,788	3,709	2,558
Idaho.....	2,192	1,993	1,518	South Carolina	2,504	2,325	1,755
Illinois.....	[2]3,169	[2]3,031	2,078	South Dakota..	3,068	2,889	1,819
Indiana.....	2,754	2,566	1,899	Tennessee.....	2,226	2,036	1,403
Iowa.....	[2]3,247	[2]3,060	1,962	Texas.....	3,158	2,762	2,096
Kansas.....	[2]3,451	[2]3,196	2,190				
				Utah.....	2,606	2,311	1,442
Kentucky.....	2,278	2,092	1,447	Vermont.....	3,132	3,033	1,834
Louisiana.....	2,714	2,517	1,762	Virginia.....	3,169	3,049	2,045
Maine.....	2,823	2,648	1,795	Washington....	3,456	3,198	2,187
Maryland.....	3,439	3,277	2,418	West Virginia.	3,106	2,915	2,104
Massachusetts.	3,629	3,525	2,354	Wisconsin.....	3,702	3,576	2,216
Michigan.....	3,318	3,205	2,219	Wyoming.....	5,853	4,949	2,947

[1]Excludes expenditure for interest on debt. [2]Includes interfund transfers into employee-retirement funds operated by the parent government or by the school system itself, which are omitted from the expenditure data presented elsewhere in this report.

X

National totals for public school indebtedness have changed very little in the last several years. In contrast, many States have reported a great deal of change in the extent of indebtedness. Since 1980, particularly large decreases in debt outstanding have occurred in California (-46.2 percent), Maryland (-25.9 percent), Massachusetts (-39.5 percent), Ohio (-38.8 percent), and Rhode Island (-38.0 percent). Significant increases in public school debt have occurred since 1980 in Alaska (+78.8 percent), Arizona (+44.5 percent), Colorado (+33.2 percent), Georgia (+28.0 percent), Louisiana (+36.2 percent), New Mexico (+50.0 percent), South Carolina (+81.8 percent), Texas (+34.1 percent), Utah (+28.1 percent), and Wyoming (+47.7 percent).

Public school system indebtedness in Texas exceeded by far indebtedness reported by any other State. School debt outstanding in Texas was $6.0 billion at the close of fiscal year 1984-85 or $2.7 billion larger than in New York, the next highest State. As seen in table F, 13 of the 37 governments with the largest education debt are in rapidly expanding areas in Texas.

Table F. Public School Indebtedness Greater than $75 Million in Rank Order: 1984-85

[Dollar amounts in thousands. For meaning of symbols, see text]

Rank	Unit	Total debt	Enrollment
1	New York City School System, NY	729,620	930,420
2	Chicago School Finance Authority, IL	633,195	(X)
3	Philadelphia City School District, PA	251,650	197,945
4	Chicago Board of Education, IL	220,290	431,226
5	Jefferson Parish School District, LA	189,945	58,002
6	Cypress-Fairbanks Independent School District, TX	189,605	30,424
7	Dallas Independent School District, TX	186,684	127,908
8	Austin Independent School District, TX	186,616	58,540
9	Boston City School System, MA	170,780	55,520
10	Fairfax County School System, VA	163,875	123,163
11	Detroit City School District, MI	161,100	206,790
12	Anchorage City-Borough School System, AK	150,235	42,066
13	Jefferson County School District, KY	139,600	92,440
14	Cherry Creek School District, CO	131,430	24,652
15	Houston Independent School District, TX	131,120	187,031
16	Mesa Unified School District, AZ	126,620	54,736
17	Plano Independent School District, TX	124,492	27,151
18	Pittsburgh City School District, PA	123,539	39,912
19	Klein Independent School District, TX	115,458	23,152
20	Fort Bend Independent School District, TX	114,280	25,711
21	Portland City School District, OR	114,000	50,813
22	Katy Independent School District, TX	109,670	14,891
23	Northside Independent School System, TX	109,295	39,196
24	City of Atlanta, GA	109,049	(X)
25	Alief Independent School District, TX	105,935	22,541
26	Ysleta Independent School District, TX	101,363	46,486
27	Minneapolis Special School District, MN	100,182	36,013
28	City of Newark, NJ	99,928	(X)
29	Baltimore City School System, MD	98,050	113,574
30	Cobb County School District, GA	96,450	57,347
31	Los Angeles Unified School District, CA	95,216	553,953
32	Montgomery County School System, MD	95,132	91,650
33	Garland Independent School District, TX	82,480	31,882
34	Memphis City School System, TN	81,142	108,719
35	Adams-Arapahoe School District, CO	80,395	25,268
36	Spring Branch Independent School District, TX	78,552	26,203
37	Charleston County School District, SC	77,400	39,578

Indebtedness figures included in table 7 pertain only to debt issued in the name of an independent school district or by the parent government for a dependent school system. Thus, this report excludes the following debt obligations: debt issued by school building authorities and by certain municipalities (such as Atlanta, Milwaukee, Newark, and San Francisco) for the construction of education facilities; general obligation debt not issued distinctly for the support of schools, such as in the District of Columbia and Hawaii; and indebtedness of the Chicago School Finance Authority, a special district government created in January 1980, that had $633 million outstanding in long-term bonded indebtedness as of August 31, 1985.

CASH AND SECURITY HOLDINGS

School district governments had financial assets at the end of fiscal 1984-85 amounting to $31.0 billion. Approximately $3.1 billion was held in the 11 school employee-retirement funds included in this report. Of the remainder, $19.9 billion was held as cash and deposits and $8.0 billion represented securities. Holdings of dependent school systems are excluded from this report since they cannot be separated from the assets of their parent governments.

SOURCES AND LIMITATIONS

The Census Bureau obtained data in this report from four principal sources:

Organization—The research conducted as part of the Census Bureau's 1982 Survey of Governmental Organization identified the universe of public school systems. Consult the report *Governmental Organization* (Vol. 1, 1982 Census of Governments) for a description of the methodology and the findings of this survey. That report includes extensive tabular presentations on numbers of public school systems, schools, and enrollments. Counts of the school systems in the finance survey will differ slightly from those included in *Governmental Organization*. These differences occur because the finance survey excludes school systems which, due to overlapping of reporting responsibilities, would cause financial data to be double-counted.

Higher education—Finance data were obtained from questionnaires used in the Higher Education General Information Survey conducted by the National Center for Education Statistics as part of a joint data collection agreement between the Census Bureau and the U.S. Department of Education.

Mail canvass—Statistics for elementary and secondary school systems in Alaska and in the District of Columbia as well as the employee-retirement systems are based on information received in response to a mail canvass of individual systems.

Central collection—State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information is often compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of agreements with all States except Alaska to share their data for this survey. The specific data collection procedure used in each State is listed below.

1. Completion of Census Bureau questionnaires by State officials: Maryland, Nevada, Oregon, West Virginia, and Wyoming.

2. Compilation from State education agency source documents by Census Bureau staff: Alabama, Hawaii, New Mexico, Rhode Island, Tennessee, and Utah.

3. Computer tape reformatted by Census Bureau staff: Arizona, Arkansas, California, Georgia, Idaho, Indiana, Louisiana, Maine, Massachusetts, Michigan, Montana, Nebraska, New Hampshire, New Jersey, North Dakota, Ohio, Oklahoma, Vermont, and Wisconsin.

4. Computer tape of data reformatted by State education agency: Illinois, Iowa, Kansas, Minnesota, Missouri, New York, Pennsylvania, South Dakota, Texas, and Washington.

5. Computer printouts of data reformatted by State education agency: Colorado, Connecticut, Delaware, Florida, Kentucky, Mississippi, North Carolina, South Carolina, and Virginia.

These central data collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful detailing to avoid duplication or under reporting.

Data in this report are subject to inaccuracies in classification and processing. The Census Bureau exerted effort to keep such errors to a minimum through care in examining, editing, and tabulating the data shown herein.

For information on the availability of school finance data on computer tape, contact Chief, Governments Division, Bureau of the Census, Washington, DC 20233 or call (area code 301-763-7366).

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The generous cooperation of State education agency personnel is gratefully acknowledged. The time and effort extended by these officials made it possible to produce this report while imposing a minimum of respondent burden on local school officials. We also appreciate very much the helpful assistance of local school officials who either provided statistics in the first instance or who resolved data problems.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

—	Represents zero or round to zero.
(NA)	Not available.
(X)	Not applicable.

Table 1. Summary of Public School System Finances: 1984-85 and 1983-84

[Millions of dollars. For meaning of symbols, see text]

Item	1984-85			1983-84 (all school systems)	Percent change, 1983-84 to 1984-85	Percent distribution 1984-85
	Total	Dependent school systems	Independent school systems			
REVENUE[1]	145 812	25 992	119 820	133 865	8.9	(X)
GENERAL REVENUE	145 375	25 992	119 383	133 450	8.9	100.0
INTERGOVERNMENTAL REVENUE	78 218	13 210	65 007	70 995	10.2	53.8
FROM FEDERAL GOVERNMENT	1 373	299	1 074	1 291	6.4	.9
FROM STATES	74 785	12 682	62 103	67 910	10.1	51.4
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 548	1 510	6 038	7 384	2.2	5.2
OTHER	67 237	11 172	56 065	60 526	11.1	46.3
FROM OTHER LOCAL GOVERNMENTS	2 060	229	1 831	1 794	14.8	1.4
GENERAL REVENUE FROM OWN SOURCES	67 157	12 782	54 375	62 454	7.5	46.2
TAXES	44 750	-	44 750	41 633	7.5	30.8
PROPERTY	43 539	-	43 539	40 340	7.9	29.9
OTHER	1 211	-	1 211	1 293	-6.3	.8
CONTRIBUTION FROM PARENT GOVERNMENT	11 404	11 404	-	10 688	6.7	7.8
CHARGES AND MISCELLANEOUS	11 003	1 378	9 625	10 133	8.6	7.6
CURRENT CHARGES	6 181	1 029	5 152	6 002	3.0	4.3
SCHOOL LUNCH SALES (GROSS)	2 604	425	2 179	2 497	4.3	1.9
OTHER	3 577	604	2 973	3 505	2.1	2.5
INTEREST EARNINGS	2 691	72	2 619	2 236	20.4	1.9
OTHER AND UNALLOCABLE	2 132	277	1 854	1 895	12.5	1.5
EMPLOYEE-RETIREMENT REVENUE	437	-	437	415	5.3	(X)
EXPENDITURE[1]	142 446	25 683	116 764	130 552	9.1	(X)
GENERAL EXPENDITURE	142 251	25 683	116 569	130 375	9.1	100.0
GENERAL EXPENDITURE BY CHARACTER AND OBJECT:						
INTERGOVERNMENTAL EXPENDITURE	381	1	380	424	-10.1	.3
DIRECT EXPENDITURE	141 871	25 681	116 189	129 952	9.2	99.7
CURRENT OPERATION	130 666	24 044	106 622	120 228	8.7	91.9
SALARIES AND WAGES	88 512	16 281	72 231	81 334	8.8	62.2
OTHER	42 154	7 764	34 391	38 894	8.4	29.6
CAPITAL OUTLAY	8 684	1 235	7 449	7 281	19.3	6.1
CONSTRUCTION	5 181	818	4 363	4 207	23.2	3.6
EQUIPMENT	3 072	351	2 721	2 723	12.8	2.2
LAND AND EXISTING STRUCTURES	431	65	366	351	22.8	.3
INTEREST ON DEBT	2 520	403	2 118	2 442	3.2	1.8
DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:						
ELEMENTARY AND SECONDARY	131 308	23 602	107 705	119 927	9.5	92.3
HIGHER EDUCATION	8 043	1 677	6 366	7 583	6.1	5.7
EMPLOYEE-RETIREMENT EXPENDITURE	195	-	195	177	10.2	(X)
DEBT OUTSTANDING	36 799	5 694	31 105	36 140	1.8	100.0
LONG-TERM	34 994	5 671	29 323	34 408	1.7	95.1
SHORT-TERM	1 805	24	1 782	1 732	4.2	4.9
LONG-TERM DEBT ISSUED	6 054	581	5 473	3 189	89.8	(X)
LONG-TERM DEBT RETIRED	5 536	728	4 808	3 721	48.8	(X)
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	31 009	(2)	31 009	25 467	21.8	100.0
EMPLOYEE-RETIREMENT HOLDINGS	3 107	(2)	3 107	2 718	14.3	10.0
OTHER THAN EMPLOYEE RETIREMENT	27 902	(2)	27 902	22 749	22.7	100.0
BY PURPOSE:						
BOND FUNDS	4 895	(2)	4 895	3 104	57.7	17.5
OFFSETS TO DEBT	2 556	(2)	2 556	2 410	6.1	9.2
OTHER AND UNALLOCABLE	20 451	(2)	20 451	17 235	18.7	73.3
BY TYPE:						
CASH AND DEPOSITS	19 891	(2)	19 891	16 409	21.2	71.3
SECURITIES	8 011	(2)	8 011	6 340	26.4	28.7

Note: Because of rounding, detail may not add to totals.

[1]To avoid duplication, interschool system transactions are excluded.
[2]Holdings of dependent school systems cannot be separately identified from parent government assets.

Table 2. Finances of Public School Systems by Enrollment-Size Groups: 1984-85

[Dollar amounts in millions]

Item	All school systems	School systems with enrollment of--				
		50,000 or more	25,000 to 49,999	15,000 to 24,999	7,500 to 14,999	Under 7,500
GENERAL REVENUE[1]	145 375	26 569	12 615	12 377	22 395	71 420
INTERGOVERNMENTAL REVENUE	78 218	15 033	7 370	7 055	12 386	36 372
FROM FEDERAL GOVERNMENT	1 373	249	104	102	224	693
FROM STATES	74 785	14 575	7 075	6 790	11 947	34 397
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 548	1 799	686	608	1 084	3 371
OTHER	67 237	12 776	6 389	6 182	10 863	31 027
FROM OTHER LOCAL GOVERNMENTS	2 060	209	191	163	215	1 282
GENERAL REVENUE FROM OWN SOURCES	67 157	11 535	5 245	5 322	10 008	35 047
TAXES	44 750	5 753	3 490	3 353	6 582	25 571
PROPERTY	43 539	5 462	3 382	3 285	6 406	25 004
OTHER	1 211	291	109	68	176	567
CONTRIBUTION FROM PARENT GOVERNMENT	11 404	4 971	720	833	1 543	3 938
CHARGES AND MISCELLANEOUS	11 003	1 411	1 035	1 136	1 883	5 538
CURRENT CHARGES	6 181	745	612	700	1 103	3 022
SCHOOL LUNCH SALES (GROSS)	2 604	341	240	230	440	1 354
OTHER	3 577	404	372	470	663	1 668
INTEREST EARNINGS	2 691	373	223	235	419	1 440
OTHER AND UNALLOCABLE	2 132	293	200	201	361	1 077
GENERAL EXPENDITURE[1]	142 251	25 951	12 474	12 110	21 872	69 844
GENERAL EXPENDITURE BY CHARACTER AND OBJECT:						
INTERGOVERNMENTAL EXPENDITURE	381	30	4	5	48	295
DIRECT EXPENDITURE	141 871	25 921	12 470	12 106	21 824	69 550
CURRENT OPERATION	130 666	24 303	11 392	11 095	20 078	63 797
SALARIES AND WAGES	88 512	16 827	8 040	7 682	13 831	42 132
OTHER	42 154	7 477	3 351	3 413	6 247	21 666
CAPITAL OUTLAY	8 684	1 302	827	788	1 320	4 448
CONSTRUCTION	5 181	777	526	480	811	2 587
OTHER	3 503	524	301	308	509	1 861
INTEREST ON DEBT	2 520	316	252	223	425	1 303
DIRECT EXPENDITURE BY LEVEL OF INSTRUCTION:						
ELEMENTARY AND SECONDARY	131 308	24 704	11 104	10 492	19 780	65 228
HIGHER EDUCATION	8 043	901	1 115	1 390	1 619	3 018
DEBT OUTSTANDING	36 799	4 713	3 781	3 270	6 169	18 866
LONG-TERM	34 994	4 702	3 620	3 199	5 777	17 697
SHORT-TERM	1 805	11	162	70	392	1 169
LONG-TERM DEBT ISSUED	6 054	993	804	586	1 136	2 535
LONG-TERM DEBT RETIRED	5 536	826	741	614	985	2 370
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR[2]	'27 902	3 974	2 387	2 370	4 286	14 885
BY PURPOSE:						
BOND FUNDS	'4 895	793	537	436	829	2 301
OFFSETS TO DEBT	'2 556	326	224	270	380	1 356
OTHER AND UNALLOCABLE	'20 451	2 855	1 626	1 664	3 078	11 228
BY TYPE:						
CASH AND DEPOSITS	'19 891	2 333	1 614	1 688	2 979	11 276
SECURITIES	'8 011	1 642	773	681	1 306	3 609

Note: Because of rounding detail may not add to totals.

[1] To avoid duplication, interschool system transactions are excluded.
[2] Holdings of dependent school systems cannot be separately identified from parent government assets. Employee-retirement holdings are also excluded.

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Table 3. General Revenue of Public School Systems by Source and States: 1984-85

[Dollar amounts in thousands. For meaning of symbols, see text]

State	Total[1]	Intergovernmental[1]				
		Total	Directly From Federal Government	From State		From other local governments
				Federal aid distributed by State	Other	
UNITED STATES, TOTAL	145 375 234	78 217 929	1 372 859	7 547 675	67 237 464	2 059 931
ALABAMA	1 571 877	1 282 540	23 902	179 064	957 528	122 046
ALASKA	910 949	679 578	43 766	13 273	622 539	-
ARIZONA	1 968 622	1 214 228	50 185	107 155	977 907	78 981
ARKANSAS	1 074 484	672 795	5 844	105 725	557 766	3 460
CALIFORNIA	16 486 626	11 742 349	143 671	1 011 459	10 453 813	133 412
COLORADO	2 073 618	870 128	10 938	75 464	781 209	2 517
CONNECTICUT	1 917 829	758 807	10 881	68 848	595 279	83 799
DELAWARE	363 354	272 896	3 674	23 827	245 395	-
DISTRICT OF COLUMBIA	467 619	45 780	44 059	-	-	1 721
FLORIDA	6 122 559	3 674 813	47 221	381 872	3 245 263	457
GEORGIA	3 045 795	1 805 279	25 205	178 181	1 595 242	6 651
HAWAII	464 819	444 223	53 249	-	390 974	-
IDAHO	485 188	321 162	9 236	30 168	281 670	88
ILLINOIS	6 980 887	2 909 857	54 331	330 781	2 514 484	10 261
INDIANA	3 104 271	1 824 259	6 271	129 100	1 661 241	27 647
IOWA	1 844 568	950 119	11 268	66 051	872 179	621
KANSAS	1 627 587	800 608	15 696	32 329	662 268	90 321
KENTUCKY	1 474 236	1 070 325	7 992	136 932	904 327	1 074
LOUISIANA	2 294 368	1 434 995	15 168	221 394	1 192 434	5 999
MAINE	595 622	296 824	4 398	33 603	258 823	-
MARYLAND	2 550 058	967 369	22 628	127 196	817 383	162
MASSACHUSETTS	3 523 727	1 655 748	10 724	163 499	1 286 457	195 068
MICHIGAN	6 545 470	2 196 408	46 311	286 026	1 740 736	123 335
MINNESOTA	2 836 343	1 598 816	16 958	126 384	1 443 157	12 317
MISSISSIPPI	1 184 626	834 440	16 381	179 088	637 617	1 354
MISSOURI	2 301 279	1 503 019	18 329	149 747	917 002	417 941
MONTANA	619 490	425 627	37 564	15 296	214 034	158 733
NEBRASKA	1 047 629	358 990	17 034	42 222	237 583	62 151
NEVADA	474 222	311 630	3 544	18 502	289 584	-
NEW HAMPSHIRE	491 180	45 444	4 067	15 734	25 282	361
NEW JERSEY	5 515 516	2 205 924	19 831	248 206	1 929 193	8 694
NEW MEXICO	946 309	817 942	49 629	67 057	701 256	-
NEW YORK	13 772 973	6 202 563	28 744	445 345	5 709 764	18 710
NORTH CAROLINA	3 343 954	2 345 798	29 146	243 587	2 072 000	1 065
NORTH DAKOTA	422 467	258 524	11 915	19 426	216 827	10 356
OHIO	6 385 344	3 090 342	15 884	296 366	2 771 771	6 321
OKLAHOMA	1 721 659	1 127 861	37 306	103 794	946 825	39 936
OREGON	1 991 879	701 128	42 881	72 259	549 079	36 909
PENNSYLVANIA	7 095 212	3 213 491	93 128	290 470	2 827 593	2 300
RHODE ISLAND	447 110	219 193	3 294	18 558	199 880	7 461
SOUTH CAROLINA	1 611 231	1 022 601	5 259	148 089	823 599	45 654
SOUTH DAKOTA	391 021	155 857	20 487	21 999	105 517	7 854
TENNESSEE	1 764 421	1 133 705	10 905	173 574	736 508	212 718
TEXAS	11 037 476	5 790 464	125 926	548 016	5 093 814	22 708
UTAH	1 015 072	601 765	11 020	50 209	540 289	247
VERMONT	302 447	95 619	431	9 207	85 887	94
VIRGINIA	3 203 514	1 554 975	33 077	172 642	1 347 991	1 265
WASHINGTON	2 629 198	2 048 273	23 408	124 083	1 898 597	2 185
WEST VIRGINIA	1 124 837	794 746	1 877	85 425	707 444	-
WISCONSIN	3 321 794	1 521 680	19 176	127 857	1 334 700	39 947
WYOMING	682 898	346 422	9 040	12 598	269 754	55 030

See footnotes at end of table.

Table 3. General Revenue of Public School Systems by Source and States: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

State	From own sources					
				Current charges		
	Total	Taxes	Parent government contributions	School lunch	Other	Other
UNITED STATES, TOTAL	67 157 305	44 750 101	11 403 762	2 603 797	3 576 813	4 822 832
ALABAMA	289 337	172 213	-	64 294	10 627	42 203
ALASKA	231 371	-	195 202	7 810	6 809	21 550
ARIZONA	754 394	597 041	116	33 828	57 149	66 260
ARKANSAS	401 689	300 425	-	20 674	37 714	42 876
CALIFORNIA	4 744 277	3 484 191	151 548	223 630	290 286	594 620
COLORADO	1 203 490	986 427	-	38 531	58 789	119 743
CONNECTICUT	1 159 022	-	1 119 375	26 650	7 812	5 185
DELAWARE	90 458	72 893	-	7 628	631	9 306
DISTRICT OF COLUMBIA	421 839	-	410 568	1 451	8 823	997
FLORIDA	2 447 746	1 804 456	-	126 782	302 073	214 935
GEORGIA	1 240 516	952 057	-	68 997	19 383	200 079
HAWAII	20 596	-	-	9 544	9 983	1 069
IDAHO	164 026	129 365	-	11 277	6 662	16 722
ILLINOIS	4 071 030	3 274 470	-	107 539	248 257	440 764
INDIANA	1 280 012	1 089 693	-	82 517	23 962	83 840
IOWA	894 449	742 001	-	41 919	71 834	38 695
KANSAS	826 979	645 165	-	38 295	58 471	85 048
KENTUCKY	403 911	306 944	-	31 519	12 313	53 135
LOUISIANA	859 373	696 515	-	38 295	16 892	107 671
MAINE	298 798	102 955	170 225	7 769	6 428	11 421
MARYLAND	1 582 689	-	1 393 489	53 288	103 219	32 693
MASSACHUSETTS	1 867 979	-	1 769 059	65 603	17 222	16 095
MICHIGAN	4 349 062	3 761 243	-	109 462	265 058	213 299
MINNESOTA	1 237 527	939 766	-	65 076	101 633	131 052
MISSISSIPPI	350 186	229 394	990	21 172	52 570	46 060
MISSOURI	998 260	748 549	-	57 141	101 122	91 448
MONTANA	193 863	158 120	-	8 806	2 529	24 408
NEBRASKA	688 639	549 247	-	21 828	71 671	45 893
NEVADA	162 592	137 001	-	9 572	2 367	13 652
NEW HAMPSHIRE	445 736	322 818	97 096	13 458	4 622	7 742
NEW JERSEY	3 309 592	2 507 509	470 550	78 801	100 473	152 259
NEW MEXICO	128 367	78 859	-	13 179	3 795	32 544
NEW YORK	7 570 410	4 223 859	2 614 366	145 801	326 478	259 906
NORTH CAROLINA	998 156	-	726 739	101 394	43 868	126 155
NORTH DAKOTA	163 943	116 829	-	9 433	17 085	20 596
OHIO	3 295 002	2 741 099	-	142 128	204 238	207 537
OKLAHOMA	593 798	525 403	-	33 915	6 059	28 421
OREGON	1 290 751	1 100 542	-	26 943	94 679	68 587
PENNSYLVANIA	3 881 721	3 325 398	-	125 805	124 028	306 490
RHODE ISLAND	227 917	-	225 164	-	938	1 815
SOUTH CAROLINA	588 630	447 527	-	38 488	50 498	52 127
SOUTH DAKOTA	235 164	201 177	-	10 522	2 620	20 845
TENNESSEE	630 716	-	535 022	50 156	17 606	27 932
TEXAS	5 247 012	4 280 199	-	184 371	372 720	409 722
UTAH	413 307	318 108	-	23 078	17 601	54 520
VERMONT	206 828	190 864	-	6 125	1 148	8 691
VIRGINIA	1 648 539	-	1 524 253	84 115	17 523	22 648
WASHINGTON	580 925	380 772	-	42 111	82 286	75 756
WEST VIRGINIA	330 091	267 724	-	16 124	3 252	42 991
WISCONSIN	1 800 114	1 565 684	-	49 426	86 130	98 874
WYOMING	336 476	275 599	-	8 027	26 895	25 955

Note: Because of rounding, detail may not add to totals. Revenue from State sources for State dependent schools is included as intergovernmental revenue from the State rather than as parent government contributions.

[1]To avoid duplication, interschool system transactions are excluded.

Table 4. General Expenditure of Public School Systems by States. 1984-85

[Dollar amounts in thousands. For meaning of symbols, see text]

State	Total[1]	Elementary and secondary				
		Total	Current operation		Capital outlay	
			Salaries and wages	Other	Construction	Other
UNITED STATES, TOTAL	142 251 380	131 307 502	83 608 723	39 529 875	4 945 898	3 223 006
ALABAMA	1 610 271	1 595 681	1 137 782	322 463	74 997	60 439
ALASKA	962 099	912 978	497 012	231 577	165 461	18 928
ARIZONA	2 024 109	1 740 270	967 563	507 432	192 199	83 076
ARKANSAS	1 178 356	1 156 225	694 284	265 053	192 351	4 537
CALIFORNIA	16 106 606	14 033 772	9 367 336	4 118 786	213 258	334 392
COLORADO	2 009 947	1 914 158	1 179 793	517 498	100 629	116 238
CONNECTICUT	1 811 131	1 777 628	1 207 462	522 773	17 354	30 039
DELAWARE	367 979	367 042	216 081	136 644	5 883	6 434
DISTRICT OF COLUMBIA	509 372	421 486	313 896	82 016	17 208	7 466
FLORIDA	6 007 220	5 435 105	3 178 869	1 833 586	209 670	212 980
GEORGIA	2 808 087	2 750 543	1 835 432	708 050	137 400	69 661
HAWAII	464 819	464 819	339 972	96 312	19 396	9 139
IDAHO	486 149	456 197	315 830	98 944	22 355	19 168
ILLINOIS	6 504 012	5 754 877	3 811 800	1 689 598	101 647	151 832
INDIANA	2 868 543	2 679 116	1 846 594	648 832	128 185	55 505
IOWA	1 791 052	1 593 106	963 437	537 656	50 595	41 419
KANSAS	1 567 550	1 398 524	887 612	407 605	53 590	49 717
KENTUCKY	1 506 233	1 468 224	932 703	415 567	79 438	40 416
LOUISIANA	2 238 385	2 173 816	1 411 583	604 292	111 297	46 644
MAINE	599 192	585 871	372 624	177 025	15 911	20 311
MARYLAND	2 590 247	2 317 133	1 629 318	578 613	74 015	35 187
MASSACHUSETTS	3 179 630	3 118 463	2 023 295	1 005 990	39 729	49 449
MICHIGAN	6 250 998	5 663 462	3 787 691	1 682 616	63 802	129 353
MINNESOTA	2 814 020	2 753 501	1 820 691	736 741	104 225	91 844
MISSISSIPPI	1 166 036	1 015 141	626 730	337 519	21 667	29 225
MISSOURI	2 515 064	2 353 107	1 539 539	683 781	58 974	70 813
MONTANA	596 891	581 660	343 684	204 991	14 396	18 589
NEBRASKA	1 034 533	945 248	557 694	332 580	31 903	22 071
NEVADA	445 155	431 897	288 539	119 438	7 111	16 809
NEW HAMPSHIRE	486 671	479 990	277 359	180 151	14 323	8 157
NEW JERSEY	5 287 095	4 910 576	3 175 202	1 554 710	99 543	81 121
NEW MEXICO	962 152	948 408	518 336	304 355	113 426	12 291
NEW YORK	13 690 231	12 697 973	7 387 507	4 786 189	319 314	204 963
NORTH CAROLINA	3 296 857	2 930 510	1 902 185	884 587	94 545	49 193
NORTH DAKOTA	423 577	407 960	239 331	140 456	15 183	12 990
OHIO	6 239 278	6 039 106	3 870 508	1 898 459	91 833	178 306
OKLAHOMA	1 772 056	1 745 766	1 077 424	431 595	166 567	70 180
OREGON	1 910 417	1 681 483	971 954	648 270	29 188	32 071
PENNSYLVANIA	6 897 282	6 310 903	3 863 341	2 217 425	148 058	82 079
RHODE ISLAND	513 054	507 766	342 916	154 189	963	9 698
SOUTH CAROLINA	1 580 481	1 509 421	1 057 750	343 470	96 660	11 541
SOUTH DAKOTA	380 411	378 281	224 290	131 970	11 668	10 353
TENNESSEE	1 878 883	1 818 771	1 146 665	517 440	109 594	45 072
TEXAS	10 776 735	9 601 902	6 372 002	2 024 568	954 899	250 433
UTAH	1 051 755	1 016 548	562 579	339 217	70 481	44 271
VERMONT	289 481	282 158	165 187	108 055	3 206	5 710
VIRGINIA	3 108 092	3 058 444	1 973 865	969 484	62 990	52 105
WASHINGTON	2 625 878	2 561 433	1 620 982	749 060	101 996	89 395
WEST VIRGINIA	1 136 025	1 127 283	763 535	294 568	39 353	29 827
WISCONSIN	3 238 960	2 841 057	1 700 520	1 044 047	29 555	66 935
WYOMING	692 323	592 713	298 439	202 732	57 907	33 635

See footnotes at end of table.

Table 4. General Expenditure of Public School Systems by States: 1984-85 Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

State	Higher education					Interest on debt	Intergovernmental[1]
	Total	Current operation		Capital outlay			
		Salaries and wages	Other	Construction	Other		
UNITED STATES, TOTAL	8 042 934	4 903 307	2 624 550	235 003	280 074	2 520 169	380 775
ALABAMA	-	-	-	-	-	10 653	3 937
ALASKA	-	-	-	-	-	49 121	-
ARIZONA	217 946	133 592	73 679	3 558	7 117	65 893	-
ARKANSAS	-	-	-	-	-	22 131	-
CALIFORNIA	2 003 270	1 295 780	626 660	29 495	51 335	58 654	10 910
COLORADO	42 363	22 728	12 280	5 983	1 472	53 426	-
CONNECTICUT	-	-	-	-	-	32 907	596
DELAWARE	-	-	-	-	-	937	-
DISTRICT OF COLUMBIA	87 886	61 097	21 616	3 456	1 717	-	-
FLORIDA	520 318	334 662	125 263	38 909	21 484	51 797	-
GEORGIA	22 197	14 920	7 044	-	233	34 071	1 276
HAWAII	-	-	-	-	-	-	-
IDAHO	19 399	12 059	6 462	146	732	10 553	-
ILLINOIS	626 689	382 508	216 586	5 499	22 096	117 756	4 690
INDIANA	-	-	-	-	-	31 299	158 128
IOWA	173 434	92 257	70 011	2 845	8 321	24 512	-
KANSAS	144 203	76 680	56 984	4 160	6 379	24 823	-
KENTUCKY	-	-	-	-	-	38 009	-
LOUISIANA	3 455	2 111	1 261	12	71	61 114	-
MAINE	-	-	-	-	-	13 321	-
MARYLAND	250 526	151 219	89 986	3 564	5 757	22 588	-
MASSACHUSETTS	3 483	2 438	1 045	-	-	57 065	619
MICHIGAN	448 700	270 960	152 047	13 029	12 664	138 836	-
MINNESOTA	-	-	-	-	-	60 519	-
MISSISSIPPI	140 284	81 745	47 813	6 503	4 223	10 611	-
MISSOURI	123 423	75 975	39 987	3 235	4 226	38 534	-
MONTANA	7 666	4 279	3 022	-	365	7 565	-
NEBRASKA	72 518	38 274	29 217	1 977	3 050	16 767	-
NEVADA	-	-	-	-	-	13 258	-
NEW HAMPSHIRE	-	-	-	-	-	6 681	-
NEW JERSEY	278 235	165 933	93 902	11 026	7 374	88 247	10 037
NEW MEXICO	-	-	-	-	-	13 744	-
NEW YORK	725 926	460 871	242 422	6 957	15 676	266 332	-
NORTH CAROLINA	343 991	213 534	102 383	11 358	16 716	22 356	-
NORTH DAKOTA	9 963	5 712	3 844	64	343	3 290	2 364
OHIO	137 018	67 573	51 239	8 616	9 590	63 154	-
OKLAHOMA	-	-	-	-	-	46 290	-
OREGON	201 879	119 543	72 973	4 132	5 231	27 055	-
PENNSYLVANIA	248 617	136 248	87 340	11 633	13 396	164 400	173 362
RHODE ISLAND	-	-	-	-	-	5 288	-
SOUTH CAROLINA	-	-	-	-	-	64 314	6 746
SOUTH DAKOTA	-	-	-	-	-	2 130	-
TENNESSEE	-	-	-	-	-	60 112	-
TEXAS	780 244	463 637	252 501	20 712	43 394	394 589	-
UTAH	-	-	-	-	-	35 207	-
VERMONT	-	-	-	-	-	7 169	154
VIRGINIA	-	-	-	-	-	49 648	-
WASHINGTON	-	-	-	-	-	64 445	-
WEST VIRGINIA	-	-	-	-	-	9 742	-
WISCONSIN	335 833	185 439	115 518	20 593	14 283	54 114	7 956
WYOMING	73 468	31 533	21 465	17 641	2 829	26 142	-

Note: Because of rounding, detail may not add to totals.

[1]To avoid duplication, interschool system transactions are excluded.

Table 5. Percent Distribution of Public School System General Revenue by States: 1984-85

[For meaning of symbols, see text]

State	Total	Intergovernmental					From own sources				
		Total	Directly from Federal Government	From State: Federal aid distributed by State	From State: Other	From other local governments	Total	Taxes	Parent government contributions	Current charges	Other
UNITED STATES, TOTAL	100.0	53.8	.9	5.2	46.3	1.4	46.2	30.8	7.8	4.3	3.3
ALABAMA	100.0	81.6	1.5	11.4	68.9	7.8	18.4	11.0	-	4.8	2.7
ALASKA	100.0	74.6	4.8	1.5	68.3	-	25.4	-	21.4	1.6	2.4
ARIZONA	100.0	61.7	2.5	5.4	49.7	4.0	38.3	30.3	-	4.6	3.4
ARKANSAS	100.0	62.6	.5	9.8	51.9	.3	37.4	28.0	-	5.4	4.0
CALIFORNIA	100.0	71.2	.9	6.1	63.4	.8	28.8	21.1	.8	3.1	3.6
COLORADO	100.0	42.0	.5	3.6	37.7	.1	58.0	47.6	-	4.7	5.8
CONNECTICUT	100.0	39.6	.6	3.6	31.0	4.4	60.4	-	58.4	1.8	.2
DELAWARE	100.0	75.1	1.0	6.6	67.5	-	24.9	20.1	-	2.3	2.6
DISTRICT OF COLUMBIA	100.0	9.8	9.4	-	-	.4	90.2	-	87.8	2.2	.2
FLORIDA	100.0	60.0	.8	6.2	53.0	-	40.0	26.5	-	7.0	3.5
GEORGIA	100.0	59.3	.8	5.9	52.4	.2	40.7	31.3	-	2.9	6.5
HAWAII	100.0	95.6	11.5	-	84.1	-	4.4	-	-	4.2	.2
IDAHO	100.0	66.2	1.9	6.2	58.1	-	33.8	26.7	-	3.7	3.4
ILLINOIS	100.0	41.7	.8	4.7	36.0	.1	58.3	46.9	-	5.1	6.3
INDIANA	100.0	58.8	.2	4.2	53.5	.9	41.2	35.1	-	3.4	2.7
IOWA	100.0	51.5	.6	3.6	47.3	-	48.5	40.2	-	6.2	2.1
KANSAS	100.0	49.2	1.0	2.0	40.7	5.5	50.8	39.6	-	5.9	5.2
KENTUCKY	100.0	72.6	.5	10.6	61.3	.1	27.4	20.8	-	3.0	3.6
LOUISIANA	100.0	62.5	.7	9.6	52.0	.3	37.5	30.4	-	2.4	4.7
MAINE	100.0	49.8	.7	5.6	43.5	-	50.2	17.3	28.6	2.4	1.9
MARYLAND	100.0	37.9	.9	5.0	32.1	-	62.1	-	54.6	6.1	1.3
MASSACHUSETTS	100.0	47.0	.3	4.6	36.5	5.5	53.0	-	50.2	2.4	.5
MICHIGAN	100.0	33.6	.7	4.4	26.6	1.9	66.4	57.5	-	5.7	3.3
MINNESOTA	100.0	56.4	.6	4.5	50.9	.4	43.6	33.1	-	5.9	4.6
MISSISSIPPI	100.0	70.4	1.4	15.1	53.8	.1	29.6	19.4	.1	6.2	3.9
MISSOURI	100.0	60.1	.7	6.0	36.7	16.7	39.9	29.9	-	6.3	3.7
MONTANA	100.0	68.7	6.1	2.5	34.6	25.6	31.3	25.5	-	1.8	3.9
NEBRASKA	100.0	34.3	1.6	4.0	22.7	5.9	65.7	52.4	-	8.9	4.4
NEVADA	100.0	65.7	.7	3.9	61.1	-	34.3	28.9	-	2.5	2.9
NEW HAMPSHIRE	100.0	9.3	.8	3.2	5.1	.1	90.7	65.7	19.8	3.7	1.6
NEW JERSEY	100.0	40.0	.4	4.5	35.0	.2	60.0	45.5	8.5	3.3	2.8
NEW MEXICO	100.0	86.4	5.2	7.1	74.1	-	13.6	8.3	-	1.8	3.4
NEW YORK	100.0	45.0	.2	3.2	41.5	.1	55.0	30.7	19.0	3.4	1.9
NORTH CAROLINA	100.0	70.2	.9	7.3	62.0	-	29.8	-	21.7	4.3	3.8
NORTH DAKOTA	100.0	61.2	2.8	4.6	51.3	2.5	38.8	27.7	-	6.3	4.9
OHIO	100.0	48.4	.2	4.6	43.4	.1	51.6	42.9	-	5.4	3.3
OKLAHOMA	100.0	65.5	2.2	6.0	55.0	2.3	34.5	30.5	-	2.3	1.7
OREGON	100.0	35.2	2.2	3.6	27.6	1.9	64.8	55.3	-	6.1	3.4
PENNSYLVANIA	100.0	45.3	1.3	4.1	39.9	-	54.7	46.9	-	3.5	4.3
RHODE ISLAND	100.0	49.0	.7	4.2	42.5	1.7	51.0	-	50.4	.2	.4
SOUTH CAROLINA	100.0	63.5	.3	9.2	51.1	2.8	36.5	27.8	-	5.5	3.2
SOUTH DAKOTA	100.0	39.9	5.2	5.6	27.0	2.0	60.1	51.4	-	3.4	5.3
TENNESSEE	100.0	64.3	.6	9.8	41.7	12.1	35.7	-	30.3	3.8	1.6
TEXAS	100.0	52.5	1.1	5.0	46.2	.2	47.5	38.8	-	5.0	3.7
UTAH	100.0	59.3	1.1	4.9	53.2	-	40.7	31.3	-	4.0	5.4
VERMONT	100.0	31.6	.1	3.0	28.4	-	68.4	63.1	-	2.4	2.9
VIRGINIA	100.0	48.5	1.0	5.4	42.1	-	51.5	-	47.6	2.2	.7
WASHINGTON	100.0	77.9	.9	4.7	72.2	.1	22.1	14.5	-	4.7	2.9
WEST VIRGINIA	100.0	70.7	.2	7.6	62.9	-	29.3	23.8	-	1.7	3.8
WISCONSIN	100.0	45.8	.6	3.8	40.2	1.2	54.2	47.1	-	4.1	3.0
WYOMING	100.0	50.7	1.3	1.8	39.5	8.1	49.3	40.4	-	5.1	3.8

Note: Because of rounding, detail may not add to totals. Revenue from State sources for State dependent school systems is included as intergovernmental from State rather than as parent government contributions.

Table 6. Percent Distribution of Public School System General Expenditure by States: 1984-85

[For meaning of symbols, see text]

State	Total	Elementary and secondary				Higher education				Interest on debt	Intergovernmental
		Total	Salaries and wages	Other current	Capital outlay	Total	Salaries and wages	Other current	Capital outlay		
UNITED STATES, TOTAL	100.0	92.3	58.9	27.8	5.7	5.7	3.4	1.9	.4	1.8	.3
ALABAMA	100.0	99.1	70.7	20.0	8.4	-	-	-	-	.7	.2
ALASKA	100.0	94.9	51.7	24.1	19.2	-	-	-	-	5.1	-
ARIZONA	100.0	86.0	47.8	25.1	13.1	10.8	6.6	3.6	.5	3.3	-
ARKANSAS	100.0	98.1	58.9	22.5	16.7	-	-	-	-	1.9	-
CALIFORNIA	100.0	87.1	58.2	25.6	3.4	12.4	8.0	3.9	.5	.4	.1
COLORADO	100.0	95.2	58.7	25.7	10.8	2.1	1.1	.6	.4	2.7	-
CONNECTICUT	100.0	98.2	66.7	28.9	2.6	-	-	-	-	1.8	-
DELAWARE	100.0	99.7	59.3	37.1	3.3	-	-	-	-	.3	-
DISTRICT OF COLUMBIA	100.0	82.7	61.6	16.3	4.9	17.3	12.0	4.2	1.0	-	-
FLORIDA	100.0	90.5	52.9	30.5	7.0	8.7	5.6	2.1	1.0	.9	-
GEORGIA	100.0	98.0	65.4	25.2	7.4	.8	.5	.3	-	1.2	-
HAWAII	100.0	100.0	73.1	20.7	6.1	-	-	-	-	-	-
IDAHO	100.0	93.8	65.0	20.3	8.5	4.0	2.5	1.3	.2	2.2	-
ILLINOIS	100.0	88.5	58.6	26.0	3.9	9.6	5.9	3.3	.4	1.8	.1
INDIANA	100.0	93.4	64.4	22.6	6.4	-	-	-	-	1.1	5.5
IOWA	100.0	88.9	53.8	30.0	5.1	9.7	5.2	3.9	.6	1.4	-
KANSAS	100.0	89.2	56.6	26.0	6.6	9.2	4.9	3.6	.7	1.6	-
KENTUCKY	100.0	97.5	61.9	27.6	8.0	-	-	-	-	2.5	-
LOUISIANA	100.0	97.1	63.1	27.0	7.1	.2	.1	.1	-	2.7	-
MAINE	100.0	97.8	62.2	29.5	6.0	-	-	-	-	2.2	-
MARYLAND	100.0	89.5	62.9	22.3	4.2	9.7	5.8	3.5	.4	.9	-
MASSACHUSETTS	100.0	98.1	63.6	31.6	2.8	.1	.1	-	-	1.8	-
MICHIGAN	100.0	90.6	60.6	26.9	3.1	7.2	4.3	2.4	.4	2.2	-
MINNESOTA	100.0	97.8	64.7	26.2	7.0	-	-	-	-	2.2	-
MISSISSIPPI	100.0	87.1	53.7	28.9	4.4	12.0	7.0	4.1	.9	.9	-
MISSOURI	100.0	93.6	61.2	27.2	5.2	4.9	3.0	1.6	.3	1.5	-
MONTANA	100.0	97.4	57.6	34.3	5.5	1.3	.7	.5	.1	1.3	-
NEBRASKA	100.0	91.4	53.9	32.1	5.3	7.0	3.7	2.8	.5	1.6	-
NEVADA	100.0	97.0	64.8	26.8	5.4	-	-	-	-	3.0	-
NEW HAMPSHIRE	100.0	98.6	57.0	37.0	4.6	-	-	-	-	1.4	-
NEW JERSEY	100.0	92.9	60.1	29.4	3.4	5.3	3.1	1.8	.3	1.7	.2
NEW MEXICO	100.0	98.6	53.9	31.6	13.1	-	-	-	-	1.4	-
NEW YORK	100.0	92.8	54.0	35.0	3.8	5.3	3.4	1.9	.2	1.9	-
NORTH CAROLINA	100.0	88.9	57.7	26.8	4.4	10.4	6.5	3.1	.9	.7	-
NORTH DAKOTA	100.0	96.2	56.5	33.2	6.7	2.4	1.3	.9	.1	.8	.6
OHIO	100.0	96.8	62.0	30.4	4.3	2.2	1.1	.8	.3	1.0	-
OKLAHOMA	100.0	98.5	60.8	24.4	13.4	-	-	-	-	1.5	-
OREGON	100.0	88.0	50.9	33.9	3.2	10.6	6.3	3.8	.5	1.4	-
PENNSYLVANIA	100.0	91.5	56.0	32.1	3.3	3.6	2.0	1.3	.4	2.4	2.5
RHODE ISLAND	100.0	99.0	66.8	30.1	2.1	-	-	-	-	1.0	-
SOUTH CAROLINA	100.0	95.5	66.9	21.7	6.8	-	-	-	-	4.1	.4
SOUTH DAKOTA	100.0	99.4	59.0	34.7	5.8	-	-	-	-	.6	-
TENNESSEE	100.0	96.8	61.0	27.5	8.2	-	-	-	-	3.2	-
TEXAS	100.0	89.1	59.1	18.8	11.2	7.2	4.3	2.3	.6	3.7	-
UTAH	100.0	96.7	53.5	32.3	10.9	-	-	-	-	3.3	-
VERMONT	100.0	97.5	57.1	37.3	3.1	-	-	-	-	2.5	.1
VIRGINIA	100.0	98.4	63.5	31.2	3.7	-	-	-	-	1.6	-
WASHINGTON	100.0	97.5	61.7	28.5	7.3	-	-	-	-	2.5	-
WEST VIRGINIA	100.0	99.2	67.2	25.9	6.1	-	-	-	-	.8	-
WISCONSIN	100.0	87.7	52.5	32.2	3.0	10.4	5.7	3.6	1.1	1.7	.2
WYOMING	100.0	85.6	43.1	29.3	13.2	10.6	4.6	3.1	3.0	3.8	-

Note: Because of rounding, detail may not add to totals.

Table 7. Indebtedness and Cash and Security Holdings of Public School Systems by States: 1984-85

[Dollar amounts in thousands. For meaning of symbols, see text]

State	Debt outstanding at end of fiscal year[1]			Long-term debt issued	Long-term debt retired	Cash and security holdings at end of fiscal year[1]		
	Total	Long-term	Short-term			Total	Cash and deposits	Securities
UNITED STATES, TOTAL	36 799 081	34 993 773	1 805 308	6 053 915	5 535 765	27 902 303	19 891 227	8 011 076
ALABAMA	162 511	161 929	582	35 587	18 462	213 593	68 261	145 332
ALASKA	627 785	627 785	-	36 200	42 656	(3)	(3)	(3)
ARIZONA	978 467	978 467	-	235 794	61 652	630 309	508 024	122 285
ARKANSAS	409 313	401 471	7 842	57 458	24 416	232 211	232 211	-
CALIFORNIA	1 038 154	1 037 861	293	8 903	173 784	2 433 686	2 409 616	24 070
COLORADO	776 805	776 805	-	161 875	37 786	664 156	524 320	139 836
CONNECTICUT	436 070	436 070	-	27 396	55 459	6 955	5 677	1 278
DELAWARE	13 176	13 176	(NA)	1 107	1 684	14 207	13 798	409
DISTRICT OF COLUMBIA	(4)	(4)	(4)	-	-	(3)	(3)	(3)
FLORIDA	879 130	877 402	1 728	75 020	104 392	1 571 569	680 963	890 606
GEORGIA	541 929	541 929	-	104 408	47 176	1 095 262	292 934	802 328
HAWAII	(4)	(4)	(4)	-	-	(3)	(3)	(3)
IDAHO	152 852	142 926	9 926	12 995	10 863	87 310	85 959	1 351
ILLINOIS	1 685 050	1 538 354	146 696	467 794	434 131	2 462 317	686 347	1 775 970
INDIANA	298 369	226 036	72 333	49 148	39 488	577 163	577 163	-
IOWA	324 173	303 708	20 465	25 467	39 496	259 680	218 873	40 807
KANSAS	353 417	353 417	-	23 594	37 262	532 143	520 723	11 420
KENTUCKY	720 342	720 342	(NA)	45 256	44 227	168 061	168 061	-
LOUISIANA	976 488	975 149	1 339	190 239	95 914	788 817	144 180	644 637
MAINE	183 151	183 151	(NA)	19 656	18 052	42 433	42 433	-
MARYLAND	389 111	389 011	100	37 595	48 957	(3)	(3)	(3)
MASSACHUSEITS	761 893	761 893	(NA)	12 370	125 872	58 375	51 920	6 455
MICHIGAN	2 389 312	2 310 010	79 302	107 979	180 352	1 244 937	405 059	839 878
MINNESOTA	999 883	825 929	172 954	40 998	92 499	818 534	818 534	-
MISSISSIPPI	177 817	174 241	3 576	44 068	18 843	260 886	246 571	14 315
MISSOURI	587 239	587 108	131	67 426	55 386	608 269	588 610	19 659
MONTANA	152 706	152 706	(NA)	23 476	17 365	226 684	226 584	-
NEBRASKA	246 738	244 527	2 211	28 894	35 267	301 715	294 819	6 896
NEVADA	186 046	185 282	764	7 950	28 192	123 508	122 525	983
NEW HAMPSHIRE	103 493	103 493	(NA)	13 790	15 316	20 754	20 754	-
NEW JERSEY	1 247 503	1 193 086	54 417	114 757	122 440	596 760	596 760	-
NEW MEXICO	178 571	178 571	-	26 226	38 185	206 117	206 117	-
NEW YORK	3 241 202	2 487 013	754 189	368 029	421 918	1 387 872	1 195 222	192 650
NORTH CAROLINA	343 626	343 604	22	-	36 296	(1)	(3)	(3)
NORTH DAKOTA	49 053	47 767	1 286	9 300	5 205	165 133	165 133	-
OHIO	835 505	749 566	85 939	25 976	99 246	887 172	855 959	31 213
OKLAHOMA	353 901	353 901	-	65 451	67 834	714 638	712 912	1 726
OREGON	503 658	503 658	-	121 538	42 177	419 984	408 533	11 451
PENNSYLVANIA	2 137 629	2 083 485	54 144	373 807	216 892	1 380 149	807 306	572 843
RHODE ISLAND	76 855	76 855	(NA)	-	12 109	2 765	2 765	-
SOUTH CAROLINA	777 936	777 936	-	50 400	49 357	282 413	282 413	-
SOUTH DAKOTA	30 438	29 388	1 050	-	3 395	128 938	128 938	-
TENNESSEE	965 988	962 346	3 642	93 967	86 784	7 050	7 050	-
TEXAS	5 989 745	5 988 101	1 644	2 404 672	1 992 832	3 842 984	3 632 212	210 772
UTAH	506 151	500 019	6 132	113 850	91 383	285 266	48 315	236 951
VERMONT	49 053	48 247	806	5 183	8 441	72 198	71 675	523
VIRGINIA	819 229	819 229	-	52 729	79 662	(3)	(3)	(3)
WASHINGTON	947 738	886 425	61 313	182 926	89 621	685 986	41 776	644 210
WEST VIRGINIA	139 878	139 878	-	14 300	14 970	315 496	198 130	117 366
WISCONSIN	756 745	506 263	250 482	18 995	96 722	739 953	246 303	493 650
WYOMING	287 257	287 257	(NA)	49 366	55 145	337 895	328 689	9 206

Note: Because of rounding, detail may not add to totals.

[1]Minor amounts of short-term indebtedness incurred by independent school systems are included in the long-term indebtedness figures and are not separately identifiable. Short-term indebtedness of dependent school systems in many cases cannot be distinguished from the total indebtedness of their parent governments.

[2]Holdings of employee-retirement funds are excluded.

[3]Dependent school system holdings are excluded.

[4]Indebtedness of these dependent school systems cannot be segregated from the general obligation indebtedness of their parent governments.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Alabama						Alaska
	Baldwin County	Birmingham	Huntsville	Jefferson County	Mobile County	Montgomery County	Anchorage
ENROLLMENT[1]	16 015	44 420	25 869	45 174	67 336	35 296	47 066
GENERAL REVENUE	34 238	101 823	60 960	101 037	125 914	72 292	295 908
INTERGOVERNMENTAL REVENUE	25 907	69 314	51 079	69 444	99 027	61 921	231 190
FROM FEDERAL GOVERNMENT	-	41	4 707	17	164	1 178	1 076
FROM STATES	23 369	66 909	36 085	68 651	95 557	53 552	230 113
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 032	13 675	4 932	7 854	14 993	10 291	4 435
FROM CITIES AND COUNTIES	2 538	2 364	10 288	776	3 306	7 184	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	6	-
GENERAL REVENUE FROM OWN SOURCES	8 330	32 509	9 880	31 594	26 887	10 371	64 718
TAXES	4 870	24 919	6 125	22 981	20 781	4 936	-
PROPERTY TAXES ONLY	4 870	24 919	6 125	22 981	20 781	4 936	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	53 622
CURRENT CHARGES	1 057	2 586	2 439	6 382	3 913	3 231	4 365
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	-	15
SCHOOL LUNCH SALES (GROSS)	985	2 396	2 413	5 745	3 574	2 911	4 010
OTHER	72	190	26	637	340	319	340
INTEREST EARNINGS	1 658	3 616	711	701	386	1 729	6 396
MISCELLANEOUS	745	1 389	606	1 529	1 806	481	335
GENERAL EXPENDITURE	31 678	104 505	62 731	103 559	131 039	73 567	301 570
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	28 676	96 460	57 816	98 224	121 728	67 133	217 077
INSTRUCTIONAL SERVICES	17 396	53 863	33 556	57 844	70 999	39 798	174 566
SALARIES AND WAGES	16 369	52 202	32 341	56 591	67 851	38 527	132 442
OTHER	11 280	42 597	24 260	40 381	50 729	27 335	38 511
CAPITAL OUTLAY EXPENDITURE	2 554	7 952	4 184	3 886	6 950	6 434	77 712
CONSTRUCTION	1 273	5 544	2 971	424	3 973	3 710	67 061
OTHER	1 282	2 407	1 213	3 462	2 977	2 724	10 651
INTEREST ON DEBT	647	94	731	1 449	2 361	-	10 780
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	22 493	77 571	46 505	76 784	94 463	52 612	149 583
DEBT OUTSTANDING	13 385	31 080	13 673	23 890	37 760	-	150 235
LONG-TERM	13 385	1 080	13 345	23 890	37 760	-	150 235
SHORT-TERM	-	-	328	-	-	-	-
LONG-TERM DEBT ISSUED	12 000	-	4 958	-	9 000	-	-
LONG-TERM DEBT RETIRED	185	360	1 225	2 185	8 080	-	9 140
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	19 051	30 304	7 013	3 507	19 055	18 813	-

Item	Arizona						
	Glendale Union High	Maricopa County Community College	Mesa Unified	Paradise Valley Unified	Phoenix Union High	Pima County Junior College	Scottsdale Unified
ENROLLMENT	16 432	63 064	34 736	23 716	21 612	21 780	20 630
GENERAL REVENUE	46 023	109 776	140 812	72 223	93 847	35 073	69 004
INTERGOVERNMENTAL REVENUE	33 039	30 603	95 835	47 366	42 188	9 431	35 152
FROM FEDERAL GOVERNMENT	-	3 263	11	-	5	1 754	-
FROM STATES	30 395	20 484	88 568	44 093	40 391	7 515	32 339
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 296	-	6 514	6 869	6 851	-	7 003
FROM CITIES AND COUNTIES	2 364	6 856	7 060	3 156	1 734	162	2 070
FROM OTHER SCHOOL SYSTEMS	280	-	197	116	59	-	743
GENERAL REVENUE FROM OWN SOURCES	12 983	79 173	44 976	24 857	51 659	25 641	27 852
TAXES	10 185	48 281	39 170	21 744	41 777	15 099	23 393
PROPERTY TAXES ONLY	10 185	48 281	39 170	21 744	41 777	15 099	23 393
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 538	29 263	3 408	1 624	994	9 892	1 602
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	1 538	-	3 408	1 624	994	-	1 602
OTHER	-	29 263	-	-	-	9 892	-
INTEREST EARNINGS	752	66	2 190	1 487	2 124	372	1 249
MISCELLANEOUS	508	1 563	208	2	6 765	278	1 608
GENERAL EXPENDITURE	47 283	111 788	148 285	68 767	78 775	33 976	60 640
INTERGOVERNMENTAL EXPENDITURE	321	-	83	333	424	-	115
CURRENT OPERATION EXPENDITURE	43 309	105 115	116 083	53 907	67 299	31 895	56 425
INSTRUCTIONAL SERVICES	24 371	(NA)	66 140	31 480	35 217	(NA)	35 088
SALARIES AND WAGES	18 239	(NA)	51 421	24 380	25 483	(NA)	28 323
OTHER	18 938	105 115	49 942	22 327	32 081	31 895	21 336
CAPITAL OUTLAY EXPENDITURE	2 698	4 982	23 592	9 566	10 296	1 866	4 063
CONSTRUCTION	1 178	1 544	17 150	7 752	6 693	945	1 468
OTHER	1 520	3 438	6 442	1 814	3 601	920	2 595
INTEREST ON DEBT	956	1 691	8 527	5 061	756	216	37
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	28 397	70 673	77 863	36 273	42 743	22 170	40 539
DEBT OUTSTANDING	11 500	41 074	126 620	65 303	10 900	4 490	-
LONG-TERM	11 500	41 074	126 620	65 303	10 900	4 490	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	30 029	25 000	4 000	-	-	-
LONG-TERM DEBT RETIRED	500	2 515	1 620	4 242	1 185	615	500
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 472	124 860	26 122	9 254	14 516	6 104	4 880

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Arizona--Con.		Arkansas		California		
	Tucson Unified	Washington Elementary	Little Rock	Pulaski County Special	ABC Unified	Anaheim Union High	Bakersfield Elementary
ENROLLMENT[1]	58 943	24 651	19 088	30 036	22 295	24 362	18 692
GENERAL REVENUE	161 178	63 396	56 449	77 601	71 212	88 049	54 215
INTERGOVERNMENTAL REVENUE	113 477	46 260	22 185	43 134	59 514	55 500	43 695
FROM FEDERAL GOVERNMENT	26	-	42	697	193	-	10
FROM STATES	105 088	42 606	22 143	42 325	58 871	55 092	43 475
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	9 847	2 860	5 607	3 899	3 337	2 464	5 136
FROM CITIES AND COUNTIES	6 195	3 597	-	112	354	407	210
FROM OTHER SCHOOL SYSTEMS	2 168	58	-	-	96	-	-
GENERAL REVENUE FROM OWN SOURCES	47 701	17 136	34 263	34 469	11 698	32 549	10 521
TAXES	42 112	13 451	30 648	26 645	7 815	23 776	7 931
PROPERTY TAXES ONLY	42 112	13 451	30 648	26 645	7 815	23 776	7 931
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 698	1 771	2 493	3 649	1 465	2 161	925
TUITION AND TRANSPORTATION FEES	-	-	39	-	17	-	-
SCHOOL LUNCH SALES (GROSS)	3 698	1 771	724	948	1 423	2 151	920
OTHER	-	-	1 730	2 701	25	10	4
INTEREST EARNINGS	826	1 570	657	1 026	2 015	2 878	1 397
MISCELLANEOUS	1 064	344	465	3 149	402	3 733	268
GENERAL EXPENDITURE	161 108	64 420	59 203	82 564	72 810	80 862	53 557
INTERGOVERNMENTAL EXPENDITURE	32	197	4	249	1 507	4 265	4
CURRENT OPERATION EXPENDITURE	153 782	52 879	53 108	71 234	68 981	71 932	51 040
INSTRUCTIONAL SERVICES	91 563	34 663	32 271	42 948	41 597	42 086	30 861
SALARIES AND WAGES	72 115	27 473	25 383	34 205	33 189	33 994	24 806
OTHER	62 218	18 216	20 837	28 286	27 384	29 846	20 179
CAPITAL OUTLAY EXPENDITURE	6 776	10 327	4 895	8 154	1 941	3 788	2 514
CONSTRUCTION	2 321	6 753	4 719	7 606	25	711	912
OTHER	4 455	3 573	175	548	1 916	3 077	1 602
INTEREST ON DEBT	219	1 017	1 196	2 927	382	877	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	110 501	37 163	38 896	53 115	49 944	50 019	37 031
DEBT OUTSTANDING	8 840	20 026	21 198	40 191	6 790	14 430	-
LONG-TERM	8 840	20 026	21 167	40 191	6 790	14 430	-
SHORT-TERM	-	-	31	-	-	-	-
LONG-TERM DEBT ISSUED	-	3 750	-	-	-	-	-
LONG-TERM DEBT RETIRED	50	1 994	1 400	2 497	1 012	2 565	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	15 516	7 888	6 843	2 045	18 449	18 895	3 315

Item	California--Con.						
	Capistrano Unified	Cerritos Community College	Chino Unified	Clovis Unified	Coast Community College	Compton Unified	Conejo Valley Unified
ENROLLMENT	18 430	22 225	16 336	15 463	63 357	26 139	17 637
GENERAL REVENUE	57 349	33 285	51 786	50 108	74 505	97 896	55 181
INTERGOVERNMENTAL REVENUE	26 190	27 563	41 194	33 288	44 687	87 532	31 580
FROM FEDERAL GOVERNMENT	16	1 094	-	3	1	-	-
FROM STATES	25 762	26 403	40 666	32 990	44 668	85 026	31 167
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 232	475	1 091	1 713	-	11 825	1 023
FROM CITIES AND COUNTIES	412	66	529	288	18	2 506	396
FROM OTHER SCHOOL SYSTEMS	-	-	-	7	-	-	17
GENERAL REVENUE FROM OWN SOURCES	31 159	5 722	10 591	16 820	29 819	10 363	23 601
TAXES	26 413	1 751	8 305	13 540	19 027	6 550	19 563
PROPERTY TAXES ONLY	26 413	1 751	8 305	13 540	19 027	6 550	19 563
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 254	3 916	842	1 267	10 251	721	1 645
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	84	-
SCHOOL LUNCH SALES (GROSS)	1 254	-	837	1 263	-	629	1 644
OTHER	-	3 916	5	5	10 251	8	1
INTEREST EARNINGS	2 357	-	1 076	1 658	541	2 318	1 534
MISCELLANEOUS	1 135	54	368	355	-	774	858
GENERAL EXPENDITURE	53 505	30 358	50 467	47 026	73 594	99 272	53 395
INTERGOVERNMENTAL EXPENDITURE	1 055	-	806	163	-	28	89
CURRENT OPERATION EXPENDITURE	48 682	28 307	43 349	43 535	68 220	94 171	50 967
INSTRUCTIONAL SERVICES	28 586	(NA)	27 245	23 916	(NA)	50 309	30 320
SALARIES AND WAGES	23 410	(NA)	21 801	18 200	(NA)	39 541	23 823
OTHER	20 096	28 307	16 104	19 620	68 220	43 862	20 647
CAPITAL OUTLAY EXPENDITURE	2 516	1 980	5 018	1 813	4 404	4 947	1 333
CONSTRUCTION	757	520	4 061	538	-	314	159
OTHER	1 760	1 461	957	1 275	4 404	4 634	1 174
INTEREST ON DEBT	1 252	71	1 294	1 514	970	126	1 006
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	34 238	21 951	31 864	29 792	46 722	66 152	34 808
DEBT OUTSTANDING	21 749	815	21 150	24 270	19 395	2 551	17 045
LONG-TERM	21 749	815	21 150	24 270	19 395	2 551	17 045
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	117	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 993	197	1 225	2 450	-	809	1 435
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	11 091	5 753	10 125	7 791	9 099	12 567	2 912

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15 000 Enrollment: 1984-85 – Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California--Con.						
	Contra Costa Community College	Corona-Norco Unified	East Side Union High	El Camino Community College	Elk Grove Unified	Foothill-De Anza Community College	Fremont Unified
ENROLLMENT[1]	31 295	16 258	22 007	39 150	15 115	41 287	25 075
GENERAL REVENUE	55 310	49 879	80 116	41 259	47 635	69 765	78 231
INTERGOVERNMENTAL REVENUE	30 760	38 616	52 007	26 359	39 480	41 401	56 017
FROM FEDERAL GOVERNMENT	1 125	-	-	678	178	2 582	44
FROM STATES	29 635	38 297	50 805	25 681	38 967	38 819	55 149
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	1 913	4 366	-	1 717	-	2 429
FROM CITIES AND COUNTIES	-	242	267	-	334	-	913
FROM OTHER SCHOOL SYSTEMS	-	76	935	-	-	-	2 906
GENERAL REVENUE FROM OWN SOURCES	24 550	11 263	28 109	14 900	8 156	28 364	22 214
TAXES	13 603	9 213	24 424	5 454	6 763	13 451	16 367
PROPERTY TAXES ONLY	13 603	9 213	24 424	5 454	6 763	13 451	16 367
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	9 720	1 212	1 140	9 437	-	14 362	1 606
TUITION AND TRANSPORTATION FEES	-	-	51	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	1 212	1 088	-	-	-	1 600
OTHER	9 720	-	-	9 437	-	14 362	6
INTEREST EARNINGS	-	810	940	-	330	-	976
MISCELLANEOUS	1 227	28	1 605	9	1 063	531	2 264
GENERAL EXPENDITURE	54 504	48 614	77 740	41 935	44 956	67 084	75 513
INTERGOVERNMENTAL EXPENDITURE	-	-	4 365	-	14	-	89
CURRENT OPERATION EXPENDITURE	54 069	47 626	70 831	40 730	43 110	64 096	69 851
INSTRUCTIONAL SERVICES	NA	26 967	40 044	NA	27 129	NA	43 261
SALARIES AND WAGES	NA	21 833	31 640	NA	22 209	NA	36 250
OTHER	54 069	20 658	30 788	40 730	15 991	64 096	26 590
CAPITAL OUTLAY EXPENDITURE	427	725	1 321	1 204	1 190	2 768	3 366
CONSTRUCTION	206	59	75	358	118	1 042	409
OTHER	220	666	1 246	846	1 072	1 726	2 957
INTEREST ON DEBT	8	263	1 222	-	643	220	206
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	36 712	33 409	47 929	27 388	31 976	42 872	57 192
DEBT OUTSTANDING	164	4 590	23 850	-	11 060	5 235	4 371
LONG-TERM	164	4 590	23 850	-	11 060	5 235	4 371
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	5	865	2 915	-	1 285	845	933
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 854	6 146	10 479	8 135	7 314	8 261	7 840

	California--Con.						
	Fresno Unified	Garden Grove Unified	Glendale Unified	Grossmont Community College	Grossmont Union High	Hacienda-La Puente Unified	Hayward Unified
ENROLLMENT	52 744	35 612	19 654	18 125	18 622	22 549	17 449
GENERAL REVENUE	177 870	115 097	62 118	26 179	67 551	77 622	58 230
INTERGOVERNMENTAL REVENUE	144 240	80 115	47 167	14 660	41 586	66 722	41 581
FROM FEDERAL GOVERNMENT	-	6	-	504	44	236	30
FROM STATES	142 140	75 190	46 780	13 969	39 949	63 850	40 090
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	15 685	6 255	3 544	-	2 234	4 052	4 193
FROM CITIES AND COUNTIES	1 229	4 918	281	187	676	2 310	1 090
FROM OTHER SCHOOL SYSTEMS	871	-	107	-	918	325	371
GENERAL REVENUE FROM OWN SOURCES	33 630	34 983	14 951	11 519	25 965	10 900	16 649
TAXES	26 402	29 586	9 010	9 509	21 825	7 758	17 749
PROPERTY TAXES ONLY	26 402	28 586	9 010	9 509	21 825	7 758	17 749
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 970	2 162	1 384	2 934	1 596	1 329	1 472
TUITION AND TRANSPORTATION FEES	18	27	90	-	-	26	74
SCHOOL LUNCH SALES (GROSS)	1 929	2 132	1 285	-	1 584	1 302	1 397
OTHER	23	3	9	2 934	12	-	-
INTEREST EARNINGS	4 115	2 991	3 304	-	1 638	952	1 187
MISCELLANEOUS	1 143	1 243	1 252	77	906	861	1 242
GENERAL EXPENDITURE	174 004	111 004	59 521	26 070	68 037	77 005	56 654
INTERGOVERNMENTAL EXPENDITURE	25	42	77	-	-	2 092	40
CURRENT OPERATION EXPENDITURE	165 051	107 931	57 157	25 378	65 516	73 668	54 929
INSTRUCTIONAL SERVICES	100 909	68 213	34 351	NA	38 316	45 149	34 110
SALARIES AND WAGES	82 490	56 608	27 904	NA	31 053	34 136	27 878
OTHER	64 142	39 718	22 806	25 378	27 200	29 519	20 819
CAPITAL OUTLAY EXPENDITURE	8 616	2 746	2 197	662	2 499	1 245	1 596
CONSTRUCTION	4 163	291	26	154	174	197	268
OTHER	4 453	2 455	2 161	508	2 325	1 048	1 329
INTEREST ON DEBT	312	285	99	30	22	-	68
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	120 710	80 593	40 192	17 800	46 403	51 455	39 725
DEBT OUTSTANDING	5 240	5 905	1 760	540	-	-	1 642
LONG-TERM	5 240	5 905	1 760	540	-	-	1 642
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 180	1 225	1 030	250	925	-	687
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	16 158	22 460	12 768	1 778	6 627	7 951	5 173

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California--Con.						
	Huntington Beach Union High	Irvine Unified	Kern Community College	Kern Union High School	Lodi Unified	Long Beach City College	Long Beach Unified
ENROLLMENT[1]	17 961	16 551	16 783	15 752	17 270	23 969	60 925
GENERAL REVENUE	71 880	55 654	35 091	82 609	58 116	40 941	193 850
INTERGOVERNMENTAL REVENUE	48 347	20 624	6 015	17 399	46 999	31 322	165 112
FROM FEDERAL GOVERNMENT	-	659	2 755	-	-	3 544	469
FROM STATES	47 913	19 033	3 217	16 489	46 752	27 394	164 196
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 184	1 190	-	3 717	2 607	-	17 336
FROM CITIES AND COUNTIES	434	933	44	910	224	385	447
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	24	-	-
GENERAL REVENUE FROM OWN SOURCES	23 533	35 030	29 076	65 211	11 117	9 620	28 738
TAXES	20 790	30 033	22 357	52 795	8 697	3 165	22 003
PROPERTY TAXES ONLY	20 790	30 033	22 357	52 795	8 697	3 165	22 003
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 156	1 461	6 696	1 172	819	6 449	3 779
TUITION AND TRANSPORTATION FEES	-	51	-	-	5	-	273
SCHOOL LUNCH SALES (GROSS)	1 096	1 262	-	1 133	812	-	1 493
OTHER	60	148	6 696	39	1	6 449	13
INTEREST EARNINGS	1 033	2 521	-	5 391	1 365	-	2 195
MISCELLANEOUS	554	1 014	23	5 852	236	5	761
GENERAL EXPENDITURE	73 286	53 736	33 256	68 782	57 822	40 268	186 813
INTERGOVERNMENTAL EXPENDITURE	10 180	292	-	29	174	-	75
CURRENT OPERATION EXPENDITURE	60 577	48 847	32 068	61 521	48 041	38 745	184 346
INSTRUCTIONAL SERVICES	34 859	27 844	(NA)	31 888	29 055	(NA)	108 613
SALARIES AND WAGES	27 531	22 722	(NA)	25 700	23 443	(NA)	91 162
OTHER	25 718	21 002	32 068	29 633	18 987	38 745	75 933
CAPITAL OUTLAY EXPENDITURE	2 371	2 316	1 175	7 232	8 965	1 523	2 193
CONSTRUCTION	347	1 309	63	2 607	6 436	566	95
OTHER	2 023	1 007	1 112	4 626	2 528	956	2 097
INTEREST ON DEBT	159	2 281	13	-	642	-	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	42 096	33 532	21 253	42 893	34 375	26 603	135 821
DEBT OUTSTANDING	3 500	34 700	140	-	10 275	-	-
LONG-TERM	3 500	34 700	140	-	10 275	-	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	515	2 420	197	-	700	-	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	4 144	8 071	6 126	26 982	7 714	6 181	22 792

Item	California--Con.						
	Los Angeles Community College	Los Angeles Unified	Los Rios Community College	Montebello Unified	Mount Diablo Unified	Mount San Antonio Community College	Newport-Mesa Unified
ENROLLMENT	131 013	553 953	46 360	29 007	30 086	22 868	16 033
GENERAL REVENUE	213 929	2 095 923	74 694	94 882	93 297	34 397	66 070
INTERGOVERNMENTAL REVENUE	147 540	1 784 593	54 026	82 677	65 193	26 305	18 600
FROM FEDERAL GOVERNMENT	11 225	73	2 225	411	-	578	-
FROM STATES	136 315	1 773 059	50 281	81 816	64 571	25 695	17 627
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	189 300	-	8 246	2 699	3	2 159
FROM CITIES AND COUNTIES	-	11 461	1 520	450	500	32	707
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	122	-	265
GENERAL REVENUE FROM OWN SOURCES	66 388	311 331	20 667	12 204	30 104	8 091	47 471
TAXES	31 995	233 450	9 010	8 814	24 958	4 884	33 499
PROPERTY TAXES ONLY	31 995	233 450	9 010	8 814	24 958	4 884	33 499
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	34 372	26 865	11 658	1 431	2 302	3 207	1 952
TUITION AND TRANSPORTATION FEES	-	2 095	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	24 652	-	1 406	2 293	-	1 923
OTHER	34 372	118	11 658	25	9	3 207	29
INTEREST EARNINGS	-	44 420	-	1 839	642	-	2 325
MISCELLANEOUS	21	6 596	-	120	2 202	-	9 695
GENERAL EXPENDITURE	227 583	2 061 969	75 251	93 047	92 159	33 589	57 954
INTERGOVERNMENTAL EXPENDITURE	-	371	-	2	50	-	458
CURRENT OPERATION EXPENDITURE	222 880	2 002 684	74 458	89 524	89 989	32 257	55 649
INSTRUCTIONAL SERVICES	(NA)	1 151 715	(NA)	52 218	55 556	(NA)	31 521
SALARIES AND WAGES	(NA)	925 597	(NA)	41 458	45 437	(NA)	25 840
OTHER	222 880	850 968	74 458	37 305	34 433	32 257	24 129
CAPITAL OUTLAY EXPENDITURE	4 447	54 667	703	3 094	1 887	1 306	1 400
CONSTRUCTION	648	17 117	138	792	74	484	130
OTHER	3 799	37 550	564	2 302	1 812	823	1 270
INTEREST ON DEBT	256	4 248	90	427	233	26	447
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	148 353	1 415 406	45 389	65 445	66 726	23 010	39 220
DEBT OUTSTANDING	1 764	95 216	1 000	8 370	4 075	500	7 670
LONG-TERM	1 764	95 216	1 000	8 370	4 075	500	7 670
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 028	19 602	800	1 360	1 251	20	810
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	8 805	354 800	2 617	17 103	11 722	8 241	11 282

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California--Con.						
	North Orange Grove Community College	Norwalk-La Mirada Unified	Oakland Unified	Ontario-Montclair Elementary	Orange Unified	Palomar College	Pasadena Area Community College
ENROLLMENT[1]	94 521	18 374	49 615	15 853	24 705	17 092	19 187
GENERAL REVENUE	53 316	58 812	182 491	47 390	80 607	29 043	37 452
INTERGOVERNMENTAL REVENUE	32 230	48 867	155 658	38 434	44 482	12 914	28 265
FROM FEDERAL GOVERNMENT	725	291	662	3	-	1 242	1 318
FROM STATES	29 443	48 304	153 409	37 781	42 900	11 672	26 947
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	3 282	19 972	2 912	3 050	-	-
FROM CITIES AND COUNTIES	2 062	238	1 176	591	411	-	-
FROM OTHER SCHOOL SYSTEMS	-	35	411	59	1 171	-	-
GENERAL REVENUE FROM OWN SOURCES	21 086	9 945	26 834	8 956	36 125	16 129	9 187
TAXES	11 226	6 139	21 375	7 229	29 473	10 817	3 193
PROPERTY TAXES ONLY	11 226	6 139	21 375	7 229	29 473	10 817	3 193
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	9 630	1 260	2 204	692	2 239	5 312	5 920
TUITION AND TRANSPORTATION FEES	-	-	276	-	320	-	-
SCHOOL LUNCH SALES (GROSS)	-	1 260	1 928	687	1 919	-	-
OTHER	9 630	-	1	4	-	5 312	5 920
INTEREST EARNINGS	-	1 203	2 287	839	2 039	-	-
MISCELLANEOUS	230	1 343	967	196	2 375	-	74
GENERAL EXPENDITURE	58 047	58 916	192 254	46 090	76 488	29 776	36 378
INTERGOVERNMENTAL EXPENDITURE	-	1 535	75	-	11	-	-
CURRENT OPERATION EXPENDITURE	56 098	55 173	187 593	45 213	74 265	28 474	34 990
INSTRUCTIONAL SERVICES	(NA)	30 706	103 778	29 277	43 506	(NA)	(NA)
SALARIES AND WAGES	(NA)	24 051	79 120	23 497	34 222	(NA)	(NA)
OTHER	56 098	24 468	83 815	15 935	30 759	28 474	34 990
CAPITAL OUTLAY EXPENDITURE	1 919	2 138	2 885	868	1 509	1 271	1 388
CONSTRUCTION	186	275	403	44	62	231	23
OTHER	1 733	1 863	2 482	824	1 446	1 040	1 364
INTEREST ON DEBT	30	70	1 701	10	704	31	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	35 712	38 218	127 632	32 627	50 823	17 378	30 456
DEBT OUTSTANDING	-	1 847	28 075	106	12 000	700	-
LONG-TERM	-	1 847	28 075	106	12 000	700	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	595	402	2 155	194	1 500	150	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	12 700	9 411	8 434	7 504	9 318	3 248	8 496

Item	California--Con.						
	Pasadena Unified	Peralta Community College	Placentia Unified	Pomona Unified	Poway Unified	Rancho Santiago Community College	Richmond Unified
ENROLLMENT	21 407	37 913	17 094	21 672	15 782	25 625	26 266
GENERAL REVENUE	71 326	51 570	56 763	72 486	49 806	42 944	84 819
INTERGOVERNMENTAL REVENUE	58 357	44 758	30 869	65 260	27 368	25 544	60 932
FROM FEDERAL GOVERNMENT	-	4 887	-	316	70	1 439	20
FROM STATES	57 982	38 620	30 624	63 896	26 974	24 084	60 854
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 100	-	1 546	6 578	899	-	6 298
FROM CITIES AND COUNTIES	340	1 252	245	604	324	21	58
FROM OTHER SCHOOL SYSTEMS	35	-	-	443	-	-	-
GENERAL REVENUE FROM OWN SOURCES	12 969	6 812	25 894	7 226	22 438	17 400	23 887
TAXES	9 584	5 630	19 735	4 641	19 402	11 406	20 813
PROPERTY TAXES ONLY	9 584	5 630	19 735	4 641	19 402	11 406	20 813
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 192	1 182	1 794	1 425	970	5 901	1 274
TUITION AND TRANSPORTATION FEES	91	-	672	105	-	-	63
SCHOOL LUNCH SALES (GROSS)	1 101	-	1 119	1 313	953	-	1 209
OTHER	-	1 182	3	7	17	5 901	1
INTEREST EARNINGS	1 584	-	2 916	1 015	847	-	1 177
MISCELLANEOUS	609	-	1 449	145	1 219	93	624
GENERAL EXPENDITURE	71 080	53 678	55 907	72 693	44 793	43 021	86 520
INTERGOVERNMENTAL EXPENDITURE	17	-	1 007	849	-	-	25
CURRENT OPERATION EXPENDITURE	69 574	50 840	47 208	69 417	43 507	38 817	85 368
INSTRUCTIONAL SERVICES	39 317	(NA)	27 191	39 874	26 111	(NA)	47 178
SALARIES AND WAGES	31 486	(NA)	22 102	31 179	21 762	(NA)	38 930
OTHER	30 258	50 840	20 017	29 543	17 396	38 817	38 189
CAPITAL OUTLAY EXPENDITURE	1 415	2 000	6 034	2 364	851	4 204	1 014
CONSTRUCTION	-	961	3 692	296	219	2 581	174
OTHER	1 415	1 039	2 342	2 068	632	1 622	840
INTEREST ON DEBT	73	837	1 657	62	435	-	112
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	47 207	35 363	33 865	49 473	31 383	26 995	60 260
DEBT OUTSTANDING	1 470	19 130	27 155	1 080	4 342	-	2 315
LONG-TERM	1 470	19 130	27 155	1 080	4 342	-	2 315
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	4 535	-	-	-	-
LONG-TERM DEBT RETIRED	390	1 790	2 655	590	4 466	-	865
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	5 472	-	24 690	6 105	8 289	7 715	7 314

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California--Con.						
	Riverside Unified	Rowland Unified	Sacramento Unified	Saddleback Community College	Saddleback Valley Unified	San Bernardino Community College	San Bernardino Unified
ENROLLMENT[1]	24 440	17 859	41 330	23 432	20 390	18 319	28 893
GENERAL REVENUE	74 715	55 768	138 941	36 070	64 514	27 453	99 312
INTERGOVERNMENTAL REVENUE	56 659	48 414	112 809	11 752	27 566	18 828	80 391
FROM FEDERAL GOVERNMENT	120	123	32	511	3	1 008	250
FROM STATES	56 183	48 030	110 870	11 241	27 149	16 672	78 844
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 165	2 206	10 956	-	920	-	6 692
FROM CITIES AND COUNTIES	355	247	1 907	-	414	1 147	1 032
FROM OTHER SCHOOL SYSTEMS	-	13	-	-	-	-	264
GENERAL REVENUE FROM OWN SOURCES	18 057	7 354	26 132	24 318	36 948	8 625	18 922
TAXES	15 609	4 464	20 954	20 502	31 856	5 165	14 810
PROPERTY TAXES ONLY	15 609	4 464	20 954	20 502	31 856	5 165	14 810
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 404	1 150	2 015	3 733	1 135	3 403	1 82.
TUITION AND TRANSPORTATION FEES	-	13	69	-	-	-	46
SCHOOL LUNCH SALES (GROSS)	1 402	1 133	1 943	-	1 132	-	1 758
OTHER	2	4	4	3 733	4	3 403	23
INTEREST EARNINGS	1 015	503	2 822	-	2 510	-	1 883
MISCELLANEOUS	29	1 236	341	83	1 447	57	402
GENERAL EXPENDITURE	72 392	52 128	141 038	43 462	60 894	27 720	95 564
INTERGOVERNMENTAL EXPENDITURE	5	1 305	31	-	684	-	2
CURRENT OPERATION EXPENDITURE	70 582	48 367	136 194	36 014	53 965	27 103	93 274
INSTRUCTIONAL SERVICES	39 853	28 248	81 276	(NA)	33 940	(NA)	55 216
SALARIES AND WAGES	31 945	22 876	64 807	(NA)	27 582	(NA)	43 516
OTHER	30 729	20 118	54 918	36 014	20 025	27 103	38 058
CAPITAL OUTLAY EXPENDITURE	1 370	2 456	4 404	7 327	5 176	617	2 150
CONSTRUCTION	67	749	585	4 987	3 984	-	93
OTHER	1 303	1 707	3 819	2 340	1 191	617	2 057
INTEREST ON DEBT	437	-	409	121	1 069	-	139
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	49 682	35 158	100 002	25 636	38 015	17 607	64 723
DEBT OUTSTANDING	7 925	-	9 780	2 145	17 220	-	2 620
LONG-TERM	7 925	-	9 780	2 145	17 220	-	2 620
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 355	-	2 295	545	1 315	-	1 045
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 640	1 443	26 347	6 404	12 341	7 813	19 620

Item	California--Con.						
	San Diego Community College	San Diego Unified	San Francisco Community College	San Francisco Unified	San Joaquin Delta Community College	San Jose Community College	San Jose Unified
ENROLLMENT	38 306	108 932	28 405	59 821	20 257	21 777	30 392
GENERAL REVENUE	78 180	392 812	67 998	203 939	29 770	31 193	110 502
INTERGOVERNMENTAL REVENUE	59 509	240 079	59 535	170 451	19 096	14 647	67 216
FROM FEDERAL GOVERNMENT	10 574	4 579	2 752	725	1 306	1 002	3
FROM STATES	48 411	226 931	56 783	169 034	17 790	13 645	63 589
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	25 890	583	17 863	-	-	6 391
FROM CITIES AND COUNTIES	524	8 569	-	693	-	-	705
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	2 918
GENERAL REVENUE FROM OWN SOURCES	18 671	152 733	8 463	33 488	10 674	16 546	43 286
TAXES	14 673	133 099	3 878	25 761	5 647	13 210	34 442
PROPERTY TAXES ONLY	14 673	133 099	3 878	25 761	5 647	13 210	34 442
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 642	6 905	4 468	2 682	5 028	3 336	1 270
TUITION AND TRANSPORTATION FEES	-	575	-	-	-	-	44
SCHOOL LUNCH SALES (GROSS)	-	6 307	-	2 657	-	-	1 220
OTHER	2 642	23	4 468	26	5 028	3 336	7
INTEREST EARNINGS	804	7 789	-	1 042	-	-	2 050
MISCELLANEOUS	553	4 940	117	4 002	-	-	5 524
GENERAL EXPENDITURE	77 085	397 810	70 647	207 621	29 671	32 231	104 962
INTERGOVERNMENTAL EXPENDITURE	-	19	-	3 904	-	-	3 202
CURRENT OPERATION EXPENDITURE	75 586	387 622	70 174	199 705	28 733	31 389	98 947
INSTRUCTIONAL SERVICES	(NA)	218 492	(NA)	111 185	(NA)	(NA)	61 202
SALARIES AND WAGES	(NA)	177 358	(NA)	87 930	(NA)	(NA)	48 443
OTHER	75 586	169 130	70 174	88 521	28 733	31 389	37 745
CAPITAL OUTLAY EXPENDITURE	1 433	9 771	453	4 012	784	842	1 641
CONSTRUCTION	-	2 159	42	1 053	96	13	178
OTHER	1 433	7 612	410	2 958	687	829	1 463
INTEREST ON DEBT	66	398	20	-	154	-	1 172
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	53 643	274 552	50 991	137 630	17 927	19 669	67 516
DEBT OUTSTANDING	1 379	7 733	480	(3)	2 115	-	21 740
LONG-TERM	1 379	7 733	480	-	2 115	-	21 740
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	237	1 163	5	-	1 050	-	3 345
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 204	54 382	3 971	5 143	-	14 198	12 220

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	California--Con.						
	San Juan Unified	San Mateo Community College	Santa Ana Unified	Santa Monica Community College	Simi Valley Unified	Sonoma County Junior College	South County Community College
ENROLLMENT[1]	42 867	30 830	33 834	19 963	17 818	20 138	20 488
GENERAL REVENUE	142 436	49 509	105 835	28 839	55 365	29 495	26 461
INTERGOVERNMENTAL REVENUE	108 587	20 439	72 523	21 866	38 422	19 113	18 838
FROM FEDERAL GOVERNMENT	385	1 419	-	834	-	1 016	322
FROM STATES	104 597	19 020	69 819	20 987	37 903	16 702	18 157
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	5 428	-	8 306	-	1 643	-	-
FROM CITIES AND COUNTIES	3 007	-	1 336	46	422	1 396	358
FROM OTHER SCHOOL SYSTEMS	658	-	1 369	-	98	-	-
GENERAL REVENUE FROM OWN SOURCES	33 849	29 070	33 312	6 973	16 942	10 382	7 623
TAXES	21 385	18 526	29 560	2 069	13 030	8 431	4 092
PROPERTY TAXES ONLY	21 385	18 526	29 560	2 069	13 030	8 431	4 092
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 892	8 644	1 885	4 461	1 434	1 951	3 447
TUITION AND TRANSPORTATION FEES	305	-	-	-	-	-	-
SCHOOL LUNCH SALES (GROSS)	2 572	-	1 883	-	1 433	-	-
OTHER	15	8 644	2	4 461	1	1 951	3 447
INTEREST EARNINGS	3 530	59	1 542	-	1 719	-	-
MISCELLANEOUS	6 042	1 842	325	443	759	-	84
GENERAL EXPENDITURE	137 068	52 303	102 629	29 496	52 794	29 503	27 846
INTERGOVERNMENTAL EXPENDITURE	505	-	4	-	31	-	-
CURRENT OPERATION EXPENDITURE	132 304	50 201	100 043	27 834	51 324	27 825	27 206
INSTRUCTIONAL SERVICES	76 436	(NA)	61 091	(NA)	30 561	(NA)	(NA)
SALARIES AND WAGES	63 082	(NA)	49 268	(NA)	23 154	(NA)	(NA)
OTHER	55 868	50 201	38 952	27 834	20 763	27 825	27 206
CAPITAL OUTLAY EXPENDITURE	3 925	1 944	1 756	1 662	1 363	1 650	531
CONSTRUCTION	743	377	180	785	92	1 041	85
OTHER	3 181	1 567	1 576	877	1 271	609	446
INTEREST ON DEBT	334	158	826	-	76	28	109
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	96 451	32 385	71 540	20 121	35 401	20 243	17 844
DEBT OUTSTANDING	7 675	2 200	15 615	-	760	688	3 945
LONG-TERM	7 675	2 200	15 615	-	760	688	3 945
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 580	760	1 800	-	830	16	685
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	9 798	9 003	9 669	3 580	4 279	3 747	7 592

Item	California--Con.						
	State Center Community College	Stockton Unified	Sweetwater Union High	Torrance Unified	Ventura County Community College	Visalia Unified	West Valley College
ENROLLMENT	18 154	25 697	23 131	20 441	28 404	16 329	24 351
GENERAL REVENUE	32 106	89 496	81 810	65 328	46 583	31 491	28 430
INTERGOVERNMENTAL REVENUE	16 623	74 462	62 730	46 833	25 555	42 168	14 323
FROM FEDERAL GOVERNMENT	209	49	96	-	1 315	59	479
FROM STATES	16 413	74 053	62 044	46 472	23 863	41 143	13 844
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	483	8 577	4 341	1 367	-	3 167	-
FROM CITIES AND COUNTIES	-	360	571	300	377	420	-
FROM OTHER SCHOOL SYSTEMS	-	-	19	61	-	548	-
GENERAL REVENUE FROM OWN SOURCES	15 483	15 034	19 080	18 495	21 028	9 324	14 107
TAXES	9 179	12 405	15 347	10 917	11 812	7 339	11 541
PROPERTY TAXES ONLY	9 179	12 405	15 347	10 917	11 812	7 339	11 541
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	6 304	698	553	1 752	9 216	1 030	2 565
TUITION AND TRANSPORTATION FEES	-	34	17	30	-	-	-
SCHOOL LUNCH SALES (GROSS)	-	660	534	1 693	-	1 019	-
OTHER	6 304	5	2	29	9 216	11	2 565
INTEREST EARNINGS	-	1 217	1 859	1 510	-	739	-
MISCELLANEOUS	-	713	1 321	4 317	-	216	1
GENERAL EXPENDITURE	33 839	90 407	76 892	66 800	45 383	50 776	31 443
INTERGOVERNMENTAL EXPENDITURE	-	24	10	2 062	-	630	-
CURRENT OPERATION EXPENDITURE	32 293	87 989	74 822	59 643	42 096	47 893	28 684
INSTRUCTIONAL SERVICES	(NA)	49 391	44 755	36 493	(NA)	28 563	(NA)
SALARIES AND WAGES	(NA)	39 327	35 503	29 279	(NA)	22 325	(NA)
OTHER	32 293	38 598	30 067	23 150	42 096	19 330	28 684
CAPITAL OUTLAY EXPENDITURE	1 545	2 098	1 891	4 924	3 264	2 208	2 735
CONSTRUCTION	614	40	53	2 224	2 436	1 191	1 881
OTHER	931	2 058	1 838	2 699	828	1 016	854
INTEREST ON DEBT	-	295	170	171	22	45	24
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	22 605	61 022	53 103	43 886	28 343	33 221	20 181
DEBT OUTSTANDING	-	5 419	2 421	3 565	-	785	965
LONG-TERM	-	5 419	2 421	3 565	-	785	965
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	707	1 150	760	500	125	25
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	2 702	11 379	14 351	10 887	3 931	8 209	11 783

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Colorado						
	Adams-Arapahoe	Boulder Valley	Cherry Creek	Colorado Springs	Denver	Jefferson County	Littleton
ENROLLMENT[1]	25 268	20 311	24 652	29 856	59 835	75 643	16 201
GENERAL REVENUE	93 063	81 980	104 964	101 104	270 788	280 657	63 315
INTERGOVERNMENTAL REVENUE	46 720	27 606	27 561	50 324	83 132	118 205	29 210
FROM FEDERAL GOVERNMENT	238	30	54	419	59	94	-
FROM STATES	46 481	27 574	27 506	49 902	83 073	118 111	29 209
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 304	2 020	2 136	4 863	18 725	6 175	989
FROM CITIES AND COUNTIES	-	1	-	3	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	46 343	54 375	77 403	50 780	187 656	162 452	34 105
TAXES	39 283	46 011	66 797	42 006	172 739	131 063	26 003
PROPERTY TAXES ONLY	39 283	46 011	66 797	42 006	172 739	131 063	26 003
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 015	3 227	4 005	3 955	3 958	21 077	1 222
TUITION AND TRANSPORTATION FEES	243	46	265	364	425	7 544	14
SCHOOL LUNCH SALES (GROSS)	1 633	1 752	2 127	1 660	3 350	6 014	1 033
OTHER	1 139	1 429	1 613	1 932	183	7 519	175
INTEREST EARNINGS	4 046	2 626	6 313	2 240	6 662	4 021	1 693
MISCELLANEOUS	-	2 510	288	2 579	4 297	6 291	5 187
GENERAL EXPENDITURE	99 312	83 653	109 844	94 548	*241 148	277 427	58 199
INTERGOVERNMENTAL EXPENDITURE	746	317	-	558	2 150	1 504	916
CURRENT OPERATION EXPENDITURE	78 262	70 670	76 869	87 395	217 136	255 200	50 791
INSTRUCTIONAL SERVICES	37 534	34 524	36 269	44 449	126 120	127 918	25 688
SALARIES AND WAGES	33 825	32 201	34 196	42 035	119 814	114 636	23 623
OTHER	40 729	36 146	40 600	42 947	91 016	127 282	25 103
CAPITAL OUTLAY EXPENDITURE	14 980	9 965	25 955	6 514	21 667	19 241	4 299
CONSTRUCTION	10 320	5 024	18 745	2 718	9 502	9 286	1 165
OTHER	4 660	4 941	7 210	3 796	12 165	9 955	3 134
INTEREST ON DEBT	5 323	2 701	7 020	80	195	1 482	2 193
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	54 730	50 347	53 100	61 864	173 506	176 213	35 567
DEBT OUTSTANDING	80 395	31 045	131 430	195	3 460	16 215	35 285
LONG-TERM	80 395	31 045	131 430	195	3 460	16 215	35 285
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	10 620	-	43 063	-	-	15 720	18 205
LONG-TERM DEBT RETIRED	440	1 535	412	1 035	650	5 445	30
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	27 579	6 319	51 838	16 175	56 136	136 081	15 366

Item	Colorado—Con.				Connecticut		
	Mesa Valley	Northglenn-Thornton	Poudre	Pueblo	Bridgeport	Hartford	New Haven
ENROLLMENT	15 581	19 173	16 101	18 601	19 662	23 569	17 072
GENERAL REVENUE	50 529	71 843	54 412	63 043	74 339	113 361	64 297
INTERGOVERNMENTAL REVENUE	24 415	37 857	23 455	38 740	46 817	74 179	41 987
FROM FEDERAL GOVERNMENT	-	15	11	18	286	584	757
FROM STATES	24 243	37 842	23 355	38 722	46 465	73 574	40 957
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 115	999	1 532	4 557	8 779	10 773	7 146
FROM CITIES AND COUNTIES	172	-	88	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	67	21	273
GENERAL REVENUE FROM OWN SOURCES	26 114	33 986	30 957	24 304	27 521	39 182	22 310
TAXES	22 184	22 203	27 121	19 507	-	-	-
PROPERTY TAXES ONLY	22 184	22 203	27 121	19 507	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	26 620	37 560	21 636
CURRENT CHARGES	2 325	2 701	2 069	1 996	859	401	674
TUITION AND TRANSPORTATION FEES	54	115	39	367	-	-	5
SCHOOL LUNCH SALES (GROSS)	1 040	1 364	1 082	685	525	-	669
OTHER	1 232	1 222	948	944	334	401	-
INTEREST EARNINGS	616	9 082	1 136	2 800	-	-	-
MISCELLANEOUS	789	-	631	-	43	1 221	-
GENERAL EXPENDITURE	49 503	68 832	53 920	62 330	72 219	109 621	61 619
INTERGOVERNMENTAL EXPENDITURE	93	-	-	278	970	1 169	1 149
CURRENT OPERATION EXPENDITURE	44 350	53 845	49 543	58 073	68 173	105 276	58 550
INSTRUCTIONAL SERVICES	21 747	26 602	26 072	27 902	48 085	64 816	36 910
SALARIES AND WAGES	20 348	24 857	24 237	25 535	35 237	55 116	32 519
OTHER	22 603	27 244	23 471	30 172	20 088	40 460	21 640
CAPITAL OUTLAY EXPENDITURE	4 068	10 500	3 827	3 904	541	1 953	326
CONSTRUCTION	1 480	5 342	842	1 145	-	-	-
OTHER	2 589	5 158	2 985	2 758	541	1 953	326
INTEREST ON DEBT	992	4 486	550	75	2 535	1 229	1 594
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	29 830	37 757	34 206	37 361	47 373	73 253	40 766
DEBT OUTSTANDING	22 665	52 675	7 745	-	24 675	25 235	15 161
LONG-TERM	22 665	52 675	7 745	-	24 675	25 235	15 161
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	10 780	-	-	-	2 000	-
LONG-TERM DEBT RETIRED	795	1 100	1 425	1 675	2 120	3 740	2 678
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 348	49 138	15 882	15 306	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Delaware		Florida				
	Christina	District of Columbia	Alachua County	Bay County	Brevard County	Broward Community College	Broward County
ENROLLMENT[1]	15 380	88 843	22 536	20 313	45 521	22 515	126 852
GENERAL REVENUE	64 016	386 721	79 871	62 420	146 610	38 081	526 400
INTERGOVERNMENTAL REVENUE	46 164	39 466	54 839	47 330	93 892	23 438	247 471
FROM FEDERAL GOVERNMENT	-	39 466	612	637	2 098	345	1 609
FROM STATES	45 141	-	53 999	46 693	91 794	23 058	244 642
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 424	-	5 954	5 554	7 217	-	26 886
FROM CITIES AND COUNTIES	-	-	-	-	-	35	-
FROM OTHER SCHOOL SYSTEMS	1 023	-	228	-	-	-	1 219
GENERAL REVENUE FROM OWN SOURCES	17 852	347 255	25 032	15 090	52 718	14 643	278 929
TAXES	15 831	-	15 952	10 609	40 067	-	226 406
PROPERTY TAXES ONLY	15 831	-	15 952	10 609	40 067	-	226 406
CONTRIBUTION FROM PARENT GOVERNMENT	-	345 635	-	-	-	-	-
CURRENT CHARGES	1 042	1 620	3 385	3 341	8 353	14 167	26 615
TUITION AND TRANSPORTATION FEES	-	-	29	168	26	-	1 674
SCHOOL LUNCH SALES (GROSS)	1 023	1 451	1 580	1 872	5 107	-	8 970
OTHER	19	169	1 776	1 300	3 220	14 167	15 972
INTEREST EARNINGS	682	-	3 831	748	3 162	-	22 088
MISCELLANEOUS	298	-	1 864	393	1 136	475	3 821
GENERAL EXPENDITURE	66 160	421 486	96 035	62 399	139 386	33 350	475 353
INTERGOVERNMENTAL EXPENDITURE	876	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	64 176	396 812	71 500	60 764	135 056	31 512	440 839
INSTRUCTIONAL SERVICES	33 897	241 693	36 267	34 354	75 003	(NA)	232 942
SALARIES AND WAGES	30 530	228 000	26 376	26 193	57 408	(NA)	175 645
OTHER	30 279	155 119	35 233	26 409	60 052	31 512	207 897
CAPITAL OUTLAY EXPENDITURE	1 108	24 674	20 977	1 526	3 511	1 605	30 162
CONSTRUCTION	243	17 208	11 030	1 377	942	488	4 079
OTHER	866	7 466	9 947	149	2 568	1 117	26 082
INTEREST ON DEBT	-	-	3 558	109	820	234	4 352
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	40 047	313 896	44 549	39 346	88 808	21 416	278 589
DEBT OUTSTANDING	-	-	43 627	2 407	14 885	2 897	73 744
LONG-TERM	-	-	43 627	2 407	14 885	2 897	73 744
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	31 295	-	-	120	1 000
LONG-TERM DEBT RETIRED	-	-	31 666	102	1 065	223	14 719
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	31 141	336	30 943	6 568	220 940

Item	Florida--Con.						
	Clay County	Dade County	Duval County	Escambia County	Florida Junior College	Hillsborough County	Lake County
ENROLLMENT	17 779	228 062	99 582	40 459	15 661	110 798	18 086
GENERAL REVENUE	53 860	946 253	317 672	132 849	46 308	393 064	59 805
INTERGOVERNMENTAL REVENUE	40 881	538 627	233 209	100 029	38 072	274 663	43 387
FROM FEDERAL GOVERNMENT	769	3 130	1 334	640	2 295	3 874	20
FROM STATES	40 112	533 142	231 382	99 235	35 719	270 789	43 367
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 269	67 403	24 486	11 263	-	30 019	4 500
FROM CITIES AND COUNTIES	-	-	-	-	58	-	-
FROM OTHER SCHOOL SYSTEMS	-	2 356	492	154	-	-	-
GENERAL REVENUE FROM OWN SOURCES	12 979	407 626	84 463	32 820	8 236	119 401	16 417
TAXES	8 345	329 111	60 605	21 211	-	86 822	10 964
PROPERTY TAXES ONLY	8 345	329 111	60 605	21 211	-	86 822	10 964
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 473	39 636	14 806	6 609	8 120	17 594	3 560
TUITION AND TRANSPORTATION FEES	50	1 983	-	83	-	444	333
SCHOOL LUNCH SALES (GROSS)	1 734	14 481	7 934	2 913	-	10 627	1 563
OTHER	1 669	23 172	6 872	3 612	8 120	6 524	1 664
INTEREST EARNINGS	1 061	29 250	7 236	2 501	-	10 404	1 147
MISCELLANEOUS	99	9 629	1 817	2 499	115	3 581	747
GENERAL EXPENDITURE	50 026	927 015	303 353	134 825	55 366	391 269	61 474
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	46 509	858 684	291 631	125 969	47 789	357 773	56 306
INSTRUCTIONAL SERVICES	25 182	492 564	155 536	68 306	(NA)	194 263	30 727
SALARIES AND WAGES	19 005	374 009	115 864	51 450	(NA)	144 806	22 034
OTHER	21 327	366 120	136 096	57 663	47 789	163 510	25 579
CAPITAL OUTLAY EXPENDITURE	3 148	64 038	10 081	8 161	7 245	30 457	4 712
CONSTRUCTION	3 128	23 530	3 594	3 825	7 245	10 349	4 038
OTHER	20	40 508	6 487	4 336	-	20 108	674
INTEREST ON DEBT	368	4 292	1 641	695	332	3 039	457
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	29 359	566 046	181 564	80 864	36 586	229 404	34 735
DEBT OUTSTANDING	9 101	74 455	27 440	17 017	5 850	58 805	6 615
LONG-TERM	9 101	74 455	27 440	17 017	5 850	58 805	6 615
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	3 200	-
LONG-TERM DEBT RETIRED	1 206	4 740	1 754	1 644	370	4 850	260
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	10 127	341 204	75 514	17 595	13 507	100 447	7 541

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Florida--Con.						
	Lee County	Leon County	Manatee County	Marion County	Miami-Dade Community College	Okaloosa County	Orange County
ENROLLMENT[1]	32 050	22 944	21 842	24 157	37 246	22 715	80 044
GENERAL REVENUE	128 806	87 849	82 768	80 744	101 000	69 581	285 705
INTERGOVERNMENTAL REVENUE	59 720	59 717	43 226	56 895	67 359	51 780	178 208
FROM FEDERAL GOVERNMENT	712	139	-	-	4 942	2 487	521
FROM STATES	58 713	59 578	43 144	55 769	62 323	49 294	177 668
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	7 808	6 608	5 473	7 488	-	4 019	19 407
FROM CITIES AND COUNTIES	-	-	-	-	94	-	-
FROM OTHER SCHOOL SYSTEMS	295	-	82	1 126	-	-	19
GENERAL REVENUE FROM OWN SOURCES	69 085	28 132	39 542	23 849	33 641	17 800	107 497
TAXES	57 951	20 207	32 360	17 422	-	10 336	89 113
PROPERTY TAXES ONLY	57 951	20 207	32 360	17 422	-	10 336	89 113
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	6 753	4 251	4 863	3 895	32 869	5 511	17 217
TUITION AND TRANSPORTATION FEES	366	326	325	129	-	101	872
SCHOOL LUNCH SALES (GROSS)	3 221	1 586	2 338	1 856	-	2 155	8 240
OTHER	3 166	2 339	2 200	1 909	32 869	3 256	8 105
INTEREST EARNINGS	4 382	1 880	1 891	1 672	1	1 079	5 862
MISCELLANEOUS	-	1 794	427	860	771	874	1 305
GENERAL EXPENDITURE	123 697	93 793	79 484	81 261	91 097	71 572	290 043
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	107 241	81 509	68 453	75 850	84 004	69 414	267 960
INSTRUCTIONAL SERVICES	52 621	42 222	37 696	41 647	(NA)	36 725	148 840
SALARIES AND WAGES	39 583	31 173	27 626	29 268	(NA)	28 124	108 259
OTHER	54 621	39 287	30 757	34 203	84 004	32 689	119 120
CAPITAL OUTLAY EXPENDITURE	15 717	11 624	9 859	5 190	6 506	1 643	20 898
CONSTRUCTION	8 556	7 442	5 357	3 078	3 227	1 629	13 325
OTHER	7 161	4 182	4 502	2 112	3 279	14	7 573
INTEREST ON DEBT	739	660	1 172	221	587	516	1 184
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	67 118	49 774	43 133	46 030	63 180	43 651	166 998
DEBT OUTSTANDING	12 589	11 101	19 220	5 817	11 290	8 496	21 215
LONG-TERM	12 589	11 101	19 220	5 817	10 260	8 496	21 215
SHORT-TERM	-	-	-	-	1 030	-	-
LONG-TERM DEBT ISSUED	-	-	-	1 500	-	-	-
LONG-TERM DEBT RETIRED	2 598	930	1 005	307	640	777	1 425
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	304	11 195	17 750	14 431	10 149	505	34 189

Item	Florida--Con.						
	Palm Beach County	Pasco County	Pinellas County	Polk County	St. Lucie County	St. Peters-burg Junior College	Sarasota County
ENROLLMENT	76 185	27 467	86 814	57 647	15 379	16 358	24 710
GENERAL REVENUE	320 166	94 316	328 023	188 438	53 827	30 187	107 397
INTERGOVERNMENTAL REVENUE	107 395	61 064	176 081	127 688	26 384	20 924	34 983
FROM FEDERAL GOVERNMENT	275	573	597	432	79	618	566
FROM STATES	106 167	60 462	175 484	127 179	26 274	20 297	33 797
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	17 502	5 917	17 046	15 982	5 317	-	5 069
FROM CITIES AND COUNTIES	-	-	-	-	-	9	-
FROM OTHER SCHOOL SYSTEMS	952	29	-	77	31	-	620
GENERAL REVENUE FROM OWN SOURCES	212 771	33 252	151 942	60 751	27 443	9 269	72 414
TAXES	183 483	25 431	118 128	45 283	23 675	-	60 067
PROPERTY TAXES ONLY	183 483	25 431	118 128	45 283	23 675	-	60 067
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	17 404	4 819	18 912	8 703	1 713	9 074	6 778
TUITION AND TRANSPORTATION FEES	-	-	1 063	257	-	-	791
SCHOOL LUNCH SALES (GROSS)	7 053	2 612	7 602	4 802	836	-	2 567
OTHER	10 352	2 207	10 247	3 644	877	9 074	3 421
INTEREST EARNINGS	10 245	1 721	12 308	5 629	1 652	98	4 909
MISCELLANEOUS	1 639	1 281	2 595	1 135	403	90	660
GENERAL EXPENDITURE	296 389	98 673	317 317	196 658	54 754	29 342	104 356
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	272 335	85 921	284 518	175 017	48 447	26 927	91 613
INSTRUCTIONAL SERVICES	144 267	43 606	157 784	98 789	25 635	(NA)	46 813
SALARIES AND WAGES	107 351	31 598	116 611	74 791	18 710	(NA)	35 524
OTHER	128 068	42 316	126 734	76 228	22 812	26 927	44 800
CAPITAL OUTLAY EXPENDITURE	22 867	11 063	31 156	20 814	5 728	2 186	11 596
CONSTRUCTION	13 210	10 094	7 630	15 834	5 512	1 517	6 934
OTHER	9 657	969	23 526	4 980	216	669	4 662
INTEREST ON DEBT	1 187	1 688	1 642	827	579	230	1 148
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	168 127	52 429	180 492	114 249	30 067	19 170	57 478
DEBT OUTSTANDING	20 658	24 217	46 942	14 300	8 000	3 355	15 347
LONG-TERM	20 658	24 217	46 942	14 300	8 000	3 355	15 347
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	3 735	1 964	3 440	1 005	1 369	155	807
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	125 712	13 344	94 320	59 383	11 534	7 952	2 200

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Florida—Con.		Georgia				
	Seminole County	Volusia County	Atlanta Independent	Bibb County	Chatham-Savannah	Clayton County	Cobb County
ENROLLMENT[1]	39 105	37 623	67 278	24 803	31 091	31 984	57 347
GENERAL REVENUE	118 899	134 364	265 009	76 081	104 723	83 900	159 963
INTERGOVERNMENTAL REVENUE	81 268	74 728	130 906	45 972	61 930	46 290	76 185
FROM FEDERAL GOVERNMENT	37	117	4 225	123	514	242	374
FROM STATES	81 070	74 552	122 612	45 849	61 416	46 048	75 811
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 924	8 020	11 454	6 302	8 643	3 646	4 220
FROM CITIES AND COUNTIES	-	-	4 000	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	161	59	68	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	37 631	59 636	134 104	30 109	42 793	37 610	77 778
TAXES	28 999	48 144	105 067	20 656	34 963	32 536	60 267
PROPERTY TAXES ONLY	28 999	48 144	105 067	20 656	34 963	32 536	60 267
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	5 563	5 954	2 353	1 638	1 605	2 742	6 715
TUITION AND TRANSPORTATION FEES	-	-	789	251	397	87	901
SCHOOL LUNCH SALES (GROSS)	2 920	3 014	1 516	1 273	1 004	2 654	5 800
OTHER	2 643	2 940	48	114	204	-	14
INTEREST EARNINGS	2 629	4 765	7 078	1 502	1 907	1 329	5 414
MISCELLANEOUS	439	773	19 606	6 314	4 319	1 003	5 383
GENERAL EXPENDITURE	115 649	122 840	248 339	69 792	90 645	78 152	145 336
INTERGOVERNMENTAL EXPENDITURE	-	-	1 123	-	-	-	213
CURRENT OPERATION EXPENDITURE	106 904	110 130	228 029	64 557	84 788	73 763	130 650
INSTRUCTIONAL SERVICES	59 155	60 196	113 331	39 939	45 641	41 312	69 890
SALARIES AND WAGES	44 336	45 282	107 460	33 559	43 251	39 435	66 692
OTHER	47 749	49 934	114 697	24 618	39 147	32 450	60 760
CAPITAL OUTLAY EXPENDITURE	8 103	6 622	19 187	5 122	5 857	2 211	10 000
CONSTRUCTION	5 791	2 658	16 192	2 685	4 163	709	6 277
OTHER	2 312	3 964	2 994	2 437	1 694	1 503	3 723
INTEREST ON DEBT	643	6 089	-	113	-	2 179	4 472
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	70 150	71 404	170 295	46 504	62 030	57 946	95 557
DEBT OUTSTANDING	18 679	69 755	(5)	1 887	-	35 648	96 450
LONG-TERM	18 679	69 755	-	1 887	-	35 648	96 450
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 000	550	-	-	-	-	28 240
LONG-TERM DEBT RETIRED	2 684	3 093	-	-	-	1 265	3 140
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	24 404	42 457	62 271	17 017	23 228	17 552	67 861

Item	Georgia—Con.						Hawaii
	Columbus (Muskogee County)	De Kalb County[6]	Dougherty County	Fulton County	Gwinnett County	Richmond County	Hawaii Public Schools
ENROLLMENT	30 297	72 217	19 363	36 794	44 152	31 943	161 505
GENERAL REVENUE	90 698	266 804	59 540	144 462	127 351	87 362	464 819
INTERGOVERNMENTAL REVENUE	61 903	117 449	38 177	57 890	64 974	56 218	444 223
FROM FEDERAL GOVERNMENT	2 303	32	672	298	7	1 639	53 249
FROM STATES	59 568	117 370	37 465	57 592	64 967	54 579	390 974
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 224	7 072	5 560	3 920	1 856	6 432	-
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	32	48	40	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	28 795	149 355	21 363	86 572	62 377	31 144	20 596
TAXES	23 443	111 535	15 422	71 744	42 453	26 312	-
PROPERTY TAXES ONLY	23 443	111 535	15 422	71 744	42 453	26 312	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 980	5 894	1 135	3 205	3 903	1 989	19 527
TUITION AND TRANSPORTATION FEES	342	921	50	194	111	444	1 367
SCHOOL LUNCH SALES (GROSS)	1 638	5 424	923	3 011	3 792	1 516	9 544
OTHER	-	149	162	-	-	29	8 616
INTEREST EARNINGS	1 696	4 836	144	4 032	3 782	2 844	-
MISCELLANEOUS	1 676	27 090	4 661	7 591	12 240	-	1 069
GENERAL EXPENDITURE	88 230	241 711	52 454	[4]116 722	125 068	76 752	[4]464 819
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	82 585	225 812	47 435	108 449	100 230	72 274	436 284
INSTRUCTIONAL SERVICES	51 103	120 141	25 580	55 284	55 444	39 393	284 461
SALARIES AND WAGES	39 900	113 954	24 438	52 628	51 556	36 990	257 692
OTHER	31 481	105 671	21 855	53 164	44 787	32 880	151 823
CAPITAL OUTLAY EXPENDITURE	5 071	12 489	5 001	6 715	19 756	2 781	28 535
CONSTRUCTION	3 579	3 597	3 886	4 578	10 065	1 847	19 396
OTHER	1 492	8 892	1 115	2 137	9 691	934	9 139
INTEREST ON DEBT	575	3 410	18	1 559	5 082	1 697	-
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	59 597	160 222	37 570	80 436	71 559	52 983	390 972
DEBT OUTSTANDING	12 062	71 510	320	28 011	60 195	10 850	-
LONG-TERM	12 062	71 510	320	28 011	60 195	10 850	-
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	1 097	-	-	3 561	15 000	-	-
LONG-TERM DEBT RETIRED	519	4 245	80	2 000	1 450	485	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	20 353	62 108	14 447	30 544	16 221	39 483	-

See footnotes at end of table.

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Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Idaho	Illinois					
	Boise	Chicago	Chicago City Colleges	Du Page College	East St. Louis	Elgin	Peoria
ENROLLMENT[1]	21 869	431 226	64 881	24 050	19 460	25 251	18 022
GENERAL REVENUE	51 519	1 602 026	151 720	43 757	67 415	71 952	59 785
INTERGOVERNMENTAL REVENUE	27 628	991 075	65 173	10 064	62 242	34 280	32 035
FROM FEDERAL GOVERNMENT	242	15 834	3 929	876	230	239	21
FROM STATES	27 182	974 548	60 097	9 187	61 917	33 645	31 715
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 083	176 271	1 737	-	9 885	2 754	6 259
FROM CITIES AND COUNTIES	-	-	1 147	-	22	26	27
FROM OTHER SCHOOL SYSTEMS	204	594	-	-	73	370	272
GENERAL REVENUE FROM OWN SOURCES	23 891	610 951	86 547	33 693	5 173	37 672	27 751
TAXES	21 146	549 372	61 681	16 002	4 124	33 070	23 326
PROPERTY TAXES ONLY	21 146	549 372	61 681	16 002	4 124	33 070	23 326
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 199	11 198	24 853	16 829	174	2 688	1 354
TUITION AND TRANSPORTATION FEES	15	23	-	-	-	99	84
SCHOOL LUNCH SALES (GROSS)	1 185	11 175	-	-	138	1 702	901
OTHER	-	-	24 853	16 829	36	887	369
INTEREST EARNINGS	1 290	33 266	-	-	544	1 487	2 839
MISCELLANEOUS	256	17 115	13	862	331	427	232
GENERAL EXPENDITURE	51 948	[4]1 488 335	156 076	39 948	63 728	70 023	56 995
INTERGOVERNMENTAL EXPENDITURE	4	-	4 690	-	728	1 573	517
CURRENT OPERATION EXPENDITURE	47 944	1 446 413	147 387	36 326	62 444	65 519	52 588
INSTRUCTIONAL SERVICES	35 472	812 833	(NA)	(NA)	35 910	40 564	26 893
SALARIES AND WAGES	33 608	650 227	(NA)	(NA)	32 127	33 013	24 685
OTHER	12 472	633 580	147 387	36 326	26 533	24 955	25 695
CAPITAL OUTLAY EXPENDITURE	1 744	28 070	3 878	3 213	493	1 379	2 794
CONSTRUCTION	625	12 722	4	1 303	-	986	1 049
OTHER	1 119	15 348	3 874	1 910	493	393	1 745
INTEREST ON DEBT	2 257	13 852	121	408	63	1 553	1 096
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	38 545	957 566	100 342	22 423	47 434	46 516	38 591
DEBT OUTSTANDING	17 929	[7]220 290	2 200	6 900	900	33 800	12 050
LONG-TERM	10 929	220 290	2 200	6 900	900	15 600	2 400
SHORT-TERM	7 000	-	-	-	-	18 200	9 650
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	32 780	750	1 675	300	2 950	700
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	4 135	289 661	48 680	26 594	12 123	25 930	15 040

Item	Illinois--Con.			Indiana			
	Rockford	Triton College	William Rainey Harper College	Evansville-Vanderburgh	Fort Wayne	Gary	Indianapolis
ENROLLMENT	29 083	23 794	18 630	21 687	30 849	28 231	57 658
GENERAL REVENUE	94 721	37 181	28 745	70 459	102 683	99 013	210 821
INTERGOVERNMENTAL REVENUE	46 755	10 751	7 418	41 050	60 690	64 495	137 037
FROM FEDERAL GOVERNMENT	263	569	308	15	69	192	-
FROM STATES	45 987	9 872	7 088	40 896	58 140	63 095	133 943
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 498	418	-	4 395	5 034	7 295	13 720
FROM CITIES AND COUNTIES	150	310	21	1	68	872	2 717
FROM OTHER SCHOOL SYSTEMS	354	-	-	139	2 413	337	378
GENERAL REVENUE FROM OWN SOURCES	47 966	26 430	21 327	29 409	41 993	34 518	73 783
TAXES	42 963	11 260	9 413	26 135	34 693	27 912	61 725
PROPERTY TAXES ONLY	42 963	11 260	9 413	25 926	34 693	27 912	61 725
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 893	15 070	11 873	2 571	3 770	971	3 816
TUITION AND TRANSPORTATION FEES	122	-	-	130	46	36	259
SCHOOL LUNCH SALES (GROSS)	1 404	-	-	1 503	1 992	654	2 402
OTHER	307	15 070	11 873	937	1 733	281	1 155
INTEREST EARNINGS	2 682	-	-	402	1 356	2 911	5 922
MISCELLANEOUS	489	100	41	301	2 171	3 324	2 920
GENERAL EXPENDITURE	89 634	34 238	29 302	68 434	96 332	92 077	213 099
INTERGOVERNMENTAL EXPENDITURE	1 130	-	-	1 168	1 689	-	15 777
CURRENT OPERATION EXPENDITURE	80 513	31 407	28 617	63 462	88 452	86 833	182 290
INSTRUCTIONAL SERVICES	48 842	(NA)	(NA)	35 640	48 589	45 353	96 195
SALARIES AND WAGES	41 228	(NA)	(NA)	34 632	44 381	42 146	90 752
OTHER	31 670	31 407	28 617	27 822	39 863	41 480	86 095
CAPITAL OUTLAY EXPENDITURE	4 386	2 463	548	3 522	5 523	3 884	14 246
CONSTRUCTION	3 047	568	-	2 161	3 267	2 659	13 722
OTHER	1 339	1 895	548	1 361	2 255	1 225	524
INTEREST ON DEBT	3 625	387	137	282	669	1 360	786
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	59 317	21 181	18 508	50 003	65 466	62 867	138 977
DEBT OUTSTANDING	40 260	5 980	2 000	900	11 915	13 529	-
LONG-TERM	30 260	5 980	2 000	900	4 915	1 114	-
SHORT-TERM	10 000	-	-	-	7 000	12 415	-
LONG-TERM DEBT ISSUED	-	-	-	-	1 675	681	-
LONG-TERM DEBT RETIRED	1 275	1 105	1 360	363	2 134	-	100
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	34 370	9 510	7 813	8 656	11 877	24 669	42 065

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Indiana--Con.		Iowa			Kansas	
	South Bend	Vigo County	Cedar Rapids	Davenport	Des Moines	Kansas City	Shawnee Mission
ENROLLMENT[1]	20 770	17 501	18 158	19 487	30 818	22 937	30 483
GENERAL REVENUE	75 179	51 492	62 297	64 107	107 397	77 927	105 955
INTERGOVERNMENTAL REVENUE	44 156	30 901	34 283	35 944	65 355	56 381	42 529
FROM FEDERAL GOVERNMENT	1 882	-	-	-	3	1	-
FROM STATES	42 120	30 828	33 536	35 616	63 583	52 316	27 341
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 945	2 042	2 294	2 394	7 006	2 912	1 591
FROM CITIES AND COUNTIES	-	2	-	-	-	2 934	15 188
FROM OTHER SCHOOL SYSTEMS	154	71	748	328	1 770	1 130	-
GENERAL REVENUE FROM OWN SOURCES	31 023	20 591	28 013	28 163	42 041	21 546	63 426
TAXES	27 314	17 051	25 470	25 132	37 091	14 043	53 659
PROPERTY TAXES ONLY	27 314	17 051	25 470	25 132	37 091	14 043	53 659
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 146	2 188	1 667	1 366	3 072	1 863	3 074
TUITION AND TRANSPORTATION FEES	7	32	111	130	853	-	-
SCHOOL LUNCH SALES (GROSS)	1 389	1 617	1 294	1 162	1 989	1 811	2 577
OTHER	750	539	262	74	230	52	497
INTEREST EARNINGS	619	639	627	1 269	1 164	3 481	5 537
MISCELLANEOUS	945	711	249	395	714	2 160	1 157
GENERAL EXPENDITURE	68 834	45 072	60 860	64 166	[4]110 050	75 388	103 182
INTERGOVERNMENTAL EXPENDITURE	1 330	1 033	353	382	407	34	49
CURRENT OPERATION EXPENDITURE	63 992	41 754	56 695	59 523	104 604	66 679	96 876
INSTRUCTIONAL SERVICES	34 169	22 371	33 886	35 886	62 514	40 575	63 520
SALARIES AND WAGES	32 438	21 452	27 351	29 588	46 979	38 216	59 848
OTHER	29 824	19 383	22 809	23 636	42 090	26 105	33 356
CAPITAL OUTLAY EXPENDITURE	3 094	1 950	3 707	3 939	4 314	8 141	5 979
CONSTRUCTION	2 583	1 056	2 719	2 535	3 456	6 161	4 086
OTHER	511	894	987	1 404	858	1 980	1 894
INTEREST ON DEBT	417	335	105	323	726	534	278
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	48 451	32 051	37 871	39 726	68 764	47 789	71 103
DEBT OUTSTANDING	6 696	3 600	1 050	5 500	9 035	9 175	5 201
LONG-TERM	276	3 600	1 050	5 500	9 035	9 175	5 201
SHORT-TERM	6 420	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	1 368	985	570	910	1 565	1 850	974
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	12 346	10 853	4 238	6 195	13 557	31 790	23 245

Item	Kansas--Con.	Kentucky			Louisiana		
	Wichita	Fayette County	Jefferson County	Pike County	Bossier Parish	Caddo Parish	Calcasieu Parish
ENROLLMENT	43 763	30 143	92 440	16 084	20 833	50 758	33 823
GENERAL REVENUE	145 866	79 927	280 150	31 253	54 115	138 547	89 170
INTERGOVERNMENTAL REVENUE	74 363	44 117	157 238	26 157	33 342	88 500	55 521
FROM FEDERAL GOVERNMENT	65	93	1 135	105	945	1 673	16
FROM STATES	64 408	44 008	155 935	26 052	32 265	86 610	55 048
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 520	4 817	20 976	4 170	2 970	10 489	6 729
FROM CITIES AND COUNTIES	9 890	-	-	-	132	215	340
FROM OTHER SCHOOL SYSTEMS	-	17	168	-	-	2	117
GENERAL REVENUE FROM OWN SOURCES	71 503	35 810	122 912	5 097	20 773	50 046	33 649
TAXES	61 690	31 645	115 238	3 414	16 328	42 917	28 339
PROPERTY TAXES ONLY	61 690	22 827	69 639	1 329	7 439	20 252	12 809
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 075	2 148	4 896	903	1 712	3 737	2 857
TUITION AND TRANSPORTATION FEES	130	79	34	-	-	250	176
SCHOOL LUNCH SALES (GROSS)	2 428	1 556	3 291	629	864	2 624	2 106
OTHER	1 497	512	1 571	273	848	863	575
INTEREST EARNINGS	4 555	1 242	1 739	218	2 509	3 127	2 268
MISCELLANEOUS	1 182	774	1 038	562	224	265	185
GENERAL EXPENDITURE	[4]145 888	82 760	276 918	31 181	55 722	131 331	85 979
INTERGOVERNMENTAL EXPENDITURE	94	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	136 275	73 971	257 486	29 868	46 938	123 214	81 204
INSTRUCTIONAL SERVICES	81 118	50 812	163 968	18 612	21 082	62 431	39 793
SALARIES AND WAGES	77 311	46 110	140 393	16 346	20 380	60 796	38 525
OTHER	55 157	23 159	93 518	11 256	25 856	60 784	41 411
CAPITAL OUTLAY EXPENDITURE	8 192	5 863	11 068	205	6 886	7 945	2 297
CONSTRUCTION	5 267	5 117	5 179	23	5 788	5 576	1 102
OTHER	2 926	745	5 890	182	1 098	2 369	1 195
INTEREST ON DEBT	1 326	2 926	8 363	1 108	1 898	172	2 479
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	96 064	54 949	182 664	19 676	31 703	89 861	55 761
DEBT OUTSTANDING	15 705	52 486	139 600	16 230	32 762	2 385	62 815
LONG-TERM	15 705	52 486	139 600	16 230	32 762	2 385	62 815
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	3 485	-	-	17 590	-	21 500
LONG-TERM DEBT RETIRED	4 085	2 655	9 100	545	1 606	1 695	2 988
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	32 302	4 312	8 760	573	35 927	17 631	44 527

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Louisiana--Con.						
	East Baton Rouge Parish	Iberia Parish	Jefferson Parish	Lafayette Parish	Lafourche Parish	Livingston Parish	Orleans Parish
ENROLLMENT[1]	59 886	16 773	58 002	27 305	17 619	16 398	85 411
GENERAL REVENUE	181 235	40 396	195 876	72 098	45 863	35 867	276 392
INTERGOVERNMENTAL REVENUE	108 370	27 437	104 874	42 532	29 299	24 486	159 330
FROM FEDERAL GOVERNMENT	319	-	1 610	740	168	-	2 666
FROM STATES	107 417	26 979	102 199	41 526	28 898	24 417	156 665
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	14 000	3 673	14 332	4 228	3 516	2 534	36 670
FROM CITIES AND COUNTIES	610	112	1 065	231	213	68	-
FROM OTHER SCHOOL SYSTEMS	24	345	-	35	19	-	-
GENERAL REVENUE FROM OWN SOURCES	72 865	12 959	91 003	29 566	16 564	11 381	117 061
TAXES	65 814	10 444	80 135	24 395	13 537	8 814	93 407
PROPERTY TAXES ONLY	27 455	3 719	15 652	5 054	7 712	2 687	28 497
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 794	923	4 196	2 149	1 069	1 520	3 565
TUITION AND TRANSPORTATION FEES	37	64	143	183	48	43	613
SCHOOL LUNCH SALES (GROSS)	3 739	576	3 066	1 502	722	1 198	1 500
OTHER	1 018	285	986	464	300	279	1 452
INTEREST EARNINGS	1 566	1 333	5 979	2 392	1 241	946	3 594
MISCELLANEOUS	691	255	694	630	717	101	16 497
GENERAL EXPENDITURE	172 896	36 416	185 210	68 654	44 737	38 529	280 136
INTERGOVERNMENTAL EXPENDITURE	-	-	6	9	163	-	-
CURRENT OPERATION EXPENDITURE	167 384	34 656	151 976	61 526	39 408	30 834	251 246
INSTRUCTIONAL SERVICES	76 866	20 035	78 006	35 058	19 127	15 381	122 514
SALARIES AND WAGES	72 479	18 774	74 071	33 731	18 596	14 411	117 139
OTHER	90 518	14 620	73 970	26 468	20 281	15 452	128 732
CAPITAL OUTLAY EXPENDITURE	4 629	1 298	22 382	1 214	3 586	6 777	26 080
CONSTRUCTION	351	865	14 593	381	2 819	5 987	24 459
OTHER	4 278	433	7 789	834	767	790	1 621
INTEREST ON DEBT	883	461	10 845	5 904	1 579	918	2 809
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	114 223	27 316	114 956	48 698	28 885	21 496	169 197
DEBT OUTSTANDING	14 340	7 360	189 945	65 010	23 095	16 768	65 570
LONG-TERM	14 340	7 360	189 945	65 010	23 095	16 768	65 570
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	67 450	-	-	6 950	-
LONG-TERM DEBT RETIRED	2 820	1 210	46 786	3 520	1 180	488	3 275
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	25 865	17 107	97 505	13 401	15 016	13 541	23 996

Item	Louisiana--Con.						Maryland
	Ouachita Parish	Rapides Parish	St. Landry Parish	St. Tammany Parish	Tangipahoa Parish	Terrebonne Parish	Anne Arundel County
ENROLLMENT	17 004	24 591	18 389	25 335	17 319	21 384	63 685
GENERAL REVENUE	44 330	64 862	44 313	73 932	52 663	57 000	209 133
INTERGOVERNMENTAL REVENUE	29 690	48 260	36 472	38 054	33 321	35 029	79 025
FROM FEDERAL GOVERNMENT	86	243	19	56	-	377	2 218
FROM STATES	29 477	47 823	36 380	37 746	33 214	34 214	76 808
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 157	8 346	7 511	3 264	7 722	4 995	7 804
FROM CITIES AND COUNTIES	127	193	73	252	106	275	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	-	163	-
GENERAL REVENUE FROM OWN SOURCES	14 641	16 602	7 841	35 879	19 343	21 970	130 108
TAXES	9 587	13 172	6 179	31 091	13 922	16 462	-
PROPERTY TAXES ONLY	6 188	8 097	1 613	12 726	3 480	5 613	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	117 938
CURRENT CHARGES	1 848	1 857	813	1 895	1 109	1 454	6 210
TUITION AND TRANSPORTATION FEES	72	36	47	257	55	137	902
SCHOOL LUNCH SALES (GROSS)	1 487	1 403	453	1 208	759	934	4 861
OTHER	289	418	313	431	294	364	1 048
INTEREST EARNINGS	2 908	1 111	512	2 770	4 116	1 729	-
MISCELLANEOUS	298	463	337	123	196	2 325	5 940
GENERAL EXPENDITURE	46 103	63 202	44 001	72 667	61 172	51 787	211 979
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	5	-
CURRENT OPERATION EXPENDITURE	44 173	60 386	43 060	60 975	41 183	50 242	196 477
INSTRUCTIONAL SERVICES	18 962	28 860	21 634	30 996	20 442	25 057	120 685
SALARIES AND WAGES	16 840	26 626	20 936	29 642	19 420	24 215	100 492
OTHER	25 211	31 526	21 426	29 979	20 740	25 185	75 792
CAPITAL OUTLAY EXPENDITURE	1 240	2 022	916	8 748	15 351	1 090	13 285
CONSTRUCTION	530	769	548	6 195	13 851	311	9 860
OTHER	710	1 253	368	2 553	1 500	779	3 425
INTEREST ON DEBT	689	794	24	2 943	4 638	450	2 217
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	24 823	43 396	30 398	44 131	28 874	36 251	146 171
DEBT OUTSTANDING	12 060	9 835	790	57 645	43 600	7 250	15 780
LONG-TERM	12 060	9 835	790	57 645	43 600	7 250	15 780
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	12 875	-	-	-
LONG-TERM DEBT RETIRED	660	1 595	245	2 929	1 916	2 678	2 770
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	28 327	13 370	6 350	40 692	32 875	20 033	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Maryland--Con.						
	Baltimore	Baltimore County	Carroll County	Charles County	Frederick County	Harford County	Howard County
ENROLLMENT[1]	113 574	81 386	19 470	16 821	23 435	27 367	24 332
GENERAL REVENUE	335 772	318 934	56 510	52 153	70 557	81 503	96 740
INTERGOVERNMENTAL REVENUE	213 009	79 274	26 221	24 614	26 199	37 224	25 196
FROM FEDERAL GOVERNMENT	220	160	265	460	213	1 162	230
FROM STATES	212 789	79 115	25 833	24 154	27 986	36 062	24 966
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	45 550	10 111	1 970	2 617	2 937	3 716	2 277
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	123	-	-	-	-
GENERAL REVENUE FROM OWN SOURCES	122 763	239 660	30 289	27 540	42 359	44 279	71 544
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	118 371	226 172	28 139	22 435	36 804	39 424	61 338
CURRENT CHARGES	4 074	13 488	1 954	4 022	4 132	3 707	3 075
TUITION AND TRANSPORTATION FEES	92	493	136	537	159	5	275
SCHOOL LUNCH SALES (GROSS)	3 886	8 076	1 778	1 463	2 261	2 330	2 359
OTHER	96	4 918	40	2 021	1 712	1 371	441
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	318	-	196	1 083	1 423	1 148	7 131
GENERAL EXPENDITURE	347 071	315 836	57 696	52 076	76 496	79 980	93 936
INTERGOVERNMENTAL EXPENDITURE	-	101	11	70	100	-	286
CURRENT OPERATION EXPENDITURE	329 999	305 416	52 638	49 219	66 722	77 551	87 179
INSTRUCTIONAL SERVICES	183 197	193 480	32 115	26 689	40 050	47 134	50 004
SALARIES AND WAGES	159 249	150 690	27 689	23 091	33 697	39 720	40 994
OTHER	146 802	111 936	20 522	22 530	26 672	30 417	37 176
CAPITAL OUTLAY EXPENDITURE	11 580	7 771	4 871	2 567	8 972	1 779	5 363
CONSTRUCTION	8 972	4 463	3 702	2 006	5 955	343	2 932
OTHER	2 609	3 308	1 168	561	3 017	1 436	2 431
INTEREST ON DEBT	5 492	2 548	176	220	702	650	1 108
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	234 742	234 742	36 850	33 287	49 034	54 521	60 121
DEBT OUTSTANDING	98 050	47 922	3 100	2 965	6 510	11 700	16 358
LONG-TERM	98 050	47 922	3 100	2 965	6 510	11 700	16 358
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	5 450	4 000	-	-	-	-	2 875
LONG-TERM DEBT RETIRED	10 950	6 362	500	1 060	1 010	1 711	1 471
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

Item	Maryland--Con.					Massachusetts	
	Montgomery County Community College	Montgomery County	Prince Georges Community College	Prince Georges County	Washington County	Boston	Brockton
ENROLLMENT	19 966	91 650	15 354	106 377	17 817	55 520	15 981
GENERAL REVENUE	49 213	407 393	26 042	348 250	54 949	324 082	48 631
INTERGOVERNMENTAL REVENUE	17 103	63 982	9 574	139 003	25 102	190 065	33 822
FROM FEDERAL GOVERNMENT	1 283	1 812	568	2 534	671	599	239
FROM STATES	15 820	62 170	8 904	136 469	24 307	188 970	33 514
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	9 836	-	16 139	3 927	22 279	9 858
FROM CITIES AND COUNTIES	-	-	102	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	-	123	496	68
GENERAL REVENUE FROM OWN SOURCES	32 110	343 411	16 467	209 247	29 847	134 017	14 809
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	14 429	330 035	6 127	191 107	27 008	132 795	13 665
CURRENT CHARGES	17 680	12 449	10 157	12 843	2 099	1 122	1 144
TUITION AND TRANSPORTATION FEES	-	2 005	-	2 419	33	-	7
SCHOOL LUNCH SALES (GROSS)	-	8 260	-	8 428	1 715	1 120	1 090
OTHER	17 680	2 184	10 157	1 996	351	1	47
INTEREST EARNINGS	-	-	4	4 101	-	-	-
MISCELLANEOUS	-	927	179	1 197	741	101	-
GENERAL EXPENDITURE	51 516	431 328	26 659	346 602	55 065	344 538	46 278
INTERGOVERNMENTAL EXPENDITURE	-	27	-	-	87	1 023	319
CURRENT OPERATION EXPENDITURE	49 053	393 815	26 050	336 443	53 574	281 202	45 041
INSTRUCTIONAL SERVICES	(NA)	248 995	(NA)	194 493	31 561	179 871	29 421
SALARIES AND WAGES	(NA)	203 454	(NA)	166 309	26 547	154 349	25 164
OTHER	49 053	144 820	26 050	141 949	22 013	101 331	15 621
CAPITAL OUTLAY EXPENDITURE	2 190	32 120	411	8 185	1 210	49 323	98
CONSTRUCTION	156	26 463	-	2 276	-	26 926	-
OTHER	2 033	5 657	411	5 909	1 210	22 395	98
INTEREST ON DEBT	273	5 365	197	1 974	194	12 990	820
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	30 235	306 233	19 023	255 816	38 918	185 373	29 675
DEBT OUTSTANDING	4 688	95 132	4 210	49 920	4 020	170 780	11 695
LONG-TERM	4 688	95 132	4 210	49 920	4 020	170 780	11 695
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	22 500	-	-	-	5 870	-
LONG-TERM DEBT RETIRED	773	9 514	325	7 238	1 085	15 910	2 260
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Massachusetts--Con.			Michigan			
	New Bedford	Springfield	Worcester	Dearborn	Detroit	Flint	Grand Rapids
ENROLLMENT[1]	15 512	23 709	19 827	28 664	206 790	33 398	40 955
GENERAL REVENUE	46 132	79 026	78 597	88 236	715 378	122 428	135 344
INTERGOVERNMENTAL REVENUE	38 492	61 847	53 687	16 018	479 167	65 237	60 625
FROM FEDERAL GOVERNMENT	88	181	1 203	599	14 211	927	3 165
FROM STATES	38 133	61 660	52 351	13 262	453 882	57 484	48 329
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	5 124	9 242	8 814	1 362	60 642	8 011	4 067
FROM CITIES AND COUNTIES	-	-	-	1 696	11 074	6 007	6 990
FROM OTHER SCHOOL SYSTEMS	271	5	132	460	-	825	2 140
GENERAL REVENUE FROM OWN SOURCES	7 640	17 179	24 910	72 218	236 211	57 192	74 719
TAXES	-	-	-	51 044	214 744	51 854	52 209
PROPERTY TAXES ONLY	-	-	-	51 044	214 744	51 817	52 209
CONTRIBUTION FROM PARENT GOVERNMENT	6 570	15 752	23 737	-	-	-	-
CURRENT CHARGES	1 049	1 392	1 008	18 311	3 867	999	14 211
TUITION AND TRANSPORTATION FEES	36	24	45	584	860	59	118
SCHOOL LUNCH SALES (GROSS)	939	1 064	914	1 222	3 207	940	1 412
OTHER	74	305	49	16 504	-	-	12 682
INTEREST EARNINGS	-	-	-	1 123	4 640	2 241	4 544
MISCELLANEOUS	21	35	165	1 740	12 959	2 098	3 755
GENERAL EXPENDITURE	44 509	77 958	76 401	86 930	669 247	121 941	135 478
INTERGOVERNMENTAL EXPENDITURE	658	1 780	225	-	486	-	360
CURRENT OPERATION EXPENDITURE	42 388	75 231	74 417	84 968	642 853	120 596	129 423
INSTRUCTIONAL SERVICES	25 917	49 001	45 643	28 700	359 999	58 062	56 674
SALARIES AND WAGES	22 199	38 185	39 024	24 923	288 878	48 195	47 164
OTHER	16 470	26 229	28 774	56 268	282 854	62 534	72 750
CAPITAL OUTLAY EXPENDITURE	297	649	1 012	1 948	13 358	1 345	3 419
CONSTRUCTION	-	-	89	466	8 803	302	2 331
OTHER	297	649	923	1 482	4 556	1 043	1 088
INTEREST ON DEBT	1 167	299	747	14	12 550	-	2 275
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	26 780	44 837	45 690	56 611	456 455	85 708	94 054
DEBT OUTSTANDING	37 785	16 545	18 780	200	161 100	-	37 425
LONG-TERM	37 785	16 545	18 780	200	161 100	-	37 425
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	6 500	-	-	-	-	-
LONG-TERM DEBT RETIRED	2 325	1 615	1 575	90	15 010	-	1 700
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	7 518	11 095	13 018	22 098

Item	Michigan--Con.						
	Lansing	Lansing Community College	Livonia	Macomb Community College	Oakland Community College	Plymouth	Pontiac
ENROLLMENT	23 978	19 779	17 096	30 410	25 359	15 752	18 879
GENERAL REVENUE	91 524	37 588	71 626	50 480	50 468	55 780	74 346
INTERGOVERNMENTAL REVENUE	39 950	17 071	1 220	18 500	10 916	13 300	32 729
FROM FEDERAL GOVERNMENT	230	2 760	35	1 098	418	-	359
FROM STATES	31 775	13 995	1 185	17 402	10 499	8 433	25 882
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 492	-	293	-	-	1 124	4 730
FROM CITIES AND COUNTIES	7 259	316	-	-	-	157	4 640
FROM OTHER SCHOOL SYSTEMS	686	-	-	-	-	4 710	1 849
GENERAL REVENUE FROM OWN SOURCES	51 574	20 516	70 406	31 980	39 552	42 480	41 617
TAXES	46 605	8 417	63 640	11 959	21 252	38 406	33 589
PROPERTY TAXES ONLY	46 574	8 417	61 604	11 959	21 252	38 198	33 570
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 200	11 787	3 509	19 668	18 245	1 879	2 366
TUITION AND TRANSPORTATION FEES	161	-	1 666	-	-	107	35
SCHOOL LUNCH SALES (GROSS)	1 299	-	1 843	-	-	1 134	786
OTHER	740	11 787	-	19 668	18 245	638	1 545
INTEREST EARNINGS	1 791	2	2 077	75	1	1 756	1 243
MISCELLANEOUS	977	311	1 179	278	54	439	4 419
GENERAL EXPENDITURE	88 668	35 673	68 834	43 716	52 467	51 334	68 791
INTERGOVERNMENTAL EXPENDITURE	-	-	312	-	-	-	463
CURRENT OPERATION EXPENDITURE	86 191	33 536	66 380	39 607	44 243	49 086	66 364
INSTRUCTIONAL SERVICES	47 244	(NA)	38 341	(NA)	(NA)	24 965	33 166
SALARIES AND WAGES	39 629	(NA)	32 631	(NA)	(NA)	21 130	27 132
OTHER	38 947	33 536	28 039	39 607	44 243	24 121	33 199
CAPITAL OUTLAY EXPENDITURE	1 520	1 786	702	1 595	5 407	1 028	1 576
CONSTRUCTION	305	-	47	157	3 154	-	82
OTHER	1 215	1 786	655	1 438	2 253	1 028	1 494
INTEREST ON DEBT	957	350	1 440	2 514	2 817	1 220	387
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	64 850	20 095	48 170	28 559	30 246	32 533	45 766
DEBT OUTSTANDING	17 433	6 725	29 250	40 070	52 225	19 425	10 480
LONG-TERM	17 433	6 725	29 250	40 070	52 225	19 425	10 400
SHORT-TERM	-	-	-	-	-	-	80
LONG-TERM DEBT ISSUED	-	-	-	-	-	750	9 700
LONG-TERM DEBT RETIRED	2 406	1 275	3 075	1 590	6 610	1 000	2 530
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	13 197	9 632	14 466	32 070	23 056	9 609	5 052

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Michigan--Con.					Minnesota	
	Saginaw	Utica	Warren	Wayne Community College	Wayne-Westland	Anoka	Minneapolis Special
ENROLLMENT[1]	17 675	25 095	18 299	19 475	17 520	30 628	36 013
GENERAL REVENUE	67 822	87 163	75 501	44 549	74 489	99 047	174 799
INTERGOVERNMENTAL REVENUE	38 182	24 972	5 818	20 373	36 181	66 111	69 262
FROM FEDERAL GOVERNMENT	225	19	247	1 119	209	55	1 711
FROM STATES	32 209	22 756	2 218	17 512	32 751	65 500	66 127
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 951	883	1 067	-	2 723	3 147	9 117
FROM CITIES AND COUNTIES	5 207	2 203	2 252	1 742	2 422	258	584
FROM OTHER SCHOOL SYSTEMS	561	-	1 100	-	798	297	840
GENERAL REVENUE FROM OWN SOURCES	29 640	62 191	69 684	24 177	38 309	32 936	105 537
TAXES	25 109	54 108	62 600	13 102	34 517	23 129	88 592
PROPERTY TAXES ONLY	25 097	54 068	62 543	13 102	34 487	23 129	88 592
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 041	4 722	3 623	11 075	1 153	4 967	9 589
TUITION AND TRANSPORTATION FEES	153	173	536	-	183	1 212	1 471
SCHOOL LUNCH SALES (GROSS)	387	2 717	1 361	-	970	3 551	1 975
OTHER	501	1 837	1 706	11 075	-	205	143
INTEREST EARNINGS	2 549	3 089	2 546	-	996	1 474	7 552
MISCELLANEOUS	941	278	915	-	1 643	3 366	5 804
GENERAL EXPENDITURE	64 950	81 051	74 378	38 908	73 798	97 695	[4]174 846
INTERGOVERNMENTAL EXPENDITURE	-	65	-	-	323	384	1 136
CURRENT OPERATION EXPENDITURE	60 198	76 121	71 107	27 835	67 850	92 819	154 289
INSTRUCTIONAL SERVICES	31 692	44 767	38 160	(NA)	39 327	51 318	81 739
SALARIES AND WAGES	27 230	37 880	31 581	(NA)	32 748	48 639	76 961
OTHER	28 506	31 353	32 947	27 835	28 524	41 501	72 550
CAPITAL OUTLAY EXPENDITURE	3 398	927	1 949	5 872	3 423	3 642	13 541
CONSTRUCTION	588	534	495	5 689	2 579	1 673	8 206
OTHER	2 810	392	1 454	183	844	1 969	5 334
INTEREST ON DEBT	1 354	3 939	1 322	5 200	2 202	849	5 881
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	43 517	56 227	51 302	20 771	50 886	67 851	115 221
DEBT OUTSTANDING	16 270	64 995	23 895	68 775	38 798	12 915	100 182
LONG-TERM	16 270	64 995	23 895	68 775	32 298	12 915	50 182
SHORT-TERM	-	-	-	-	6 500	-	50 000
LONG-TERM DEBT ISSUED	-	-	-	-	237	-	5 730
LONG-TERM DEBT RETIRED	730	2 860	3 015	4 050	3 635	2 740	6 455
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 016	28 722	17 978	25 092	8 162	16 851	83 634

Item	Minnesota--Con.		Mississippi	Missouri			
	Osseo	St. Paul	Jackson	Hazelwood	Kansas City	North Kansas City	Parkway
ENROLLMENT	16 461	28 803	30 299	16 489	36 214	15 367	21 640
GENERAL REVENUE	53 215	142 685	83 431	51 722	120 218	44 735	75 718
INTERGOVERNMENTAL REVENUE	31 694	70 957	47 478	22 897	67 476	24 276	22 733
FROM FEDERAL GOVERNMENT	34	695	206	26	1 338	-	-
FROM STATES	31 297	68 152	47 272	14 860	38 429	13 960	17 763
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 479	9 677	13 766	720	12 414	1 196	465
FROM CITIES AND COUNTIES	254	233	-	7 999	27 697	10 297	9 970
FROM OTHER SCHOOL SYSTEMS	108	1 877	-	11	11	19	-
GENERAL REVENUE FROM OWN SOURCES	21 521	71 727	35 953	28 826	52 742	20 459	52 985
TAXES	17 600	60 961	30 498	25 544	43 653	16 199	45 683
PROPERTY TAXES ONLY	17 600	60 96_	30 498	25 544	43 653	16 199	45 683
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 385	2 921	2 013	2 096	3 540	2 497	3 596
TUITION AND TRANSPORTATION FEES	376	949	109	167	395	295	603
SCHOOL LUNCH SALES (GROSS)	1 851	1 873	1 389	1 149	1 358	1 418	1 664
OTHER	158	99	515	780	1 787	783	1 329
INTEREST EARNINGS	1 050	3 978	1 321	1 093	3 906	1 611	3 592
MISCELLANEOUS	486	3 867	2 121	92	1 644	151	114
GENERAL EXPENDITURE	50 634	[4]134 905	77 629	52 216	[4]119 637	45 260	71 017
INTERGOVERNMENTAL EXPENDITURE	525	725	-	-	730	89	-
CURRENT OPERATION EXPENDITURE	47 418	124 616	74 088	49 537	116 812	44 183	67 117
INSTRUCTIONAL SERVICES	26 213	65 608	32 933	29 179	65 353	27 976	40 489
SALARIES AND WAGES	24 394	61 564	31 451	25 031	49 391	22 814	32 489
OTHER	21 205	59 007	41 155	20 358	51 459	16 207	26 628
CAPITAL OUTLAY EXPENDITURE	1 667	4 587	2 870	1 087	2 013	806	2 022
CONSTRUCTION	698	2 445	156	209	-	3	329
OTHER	969	2 142	2 714	878	2 013	803	1 694
INTEREST ON DEBT	1 024	4 379	670	1 592	82	182	1 878
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	35 611	94 190	50 551	37 713	79 019	32 960	46 898
DEBT OUTSTANDING	18 875	69 343	9 058	24 880	1 375	2 450	32 315
LONG-TERM	18 875	49 343	9 058	24 880	1 375	2 450	32 315
SHORT-TERM	-	20 000	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	809	-	-	-	-
LONG-TERM DEBT RETIRED	1 580	6 129	1 933	2 090	875	850	7 175
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	12 688	40 118	22 889	9 624	15 232	9 553	28 211

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Missouri—Con.			Nebraska		Nevada	
	St. Louis	St. Louis Community College	Springfield	Lincoln	Omaha	Clark County	Washoe County
ENROLLMENT[1]	31 207	32 861	23 299	24 395	39 968	89 742	31 426
GENERAL REVENUE	222 917	62 073	61 782	85 440	151 377	267 764	99 477
INTERGOVERNMENTAL REVENUE	154 224	25 817	34 182	27 187	57 751	181 165	58 351
FROM FEDERAL GOVERNMENT	29	1 272	17	429	119	1 656	129
FROM STATES	130 073	24 344	23 855	21 692	49 760	179 507	58 222
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	26 399	-	3 741	4 730	9 384	11 124	3 126
FROM CITIES AND COUNTIES	24 122	200	10 028	4 709	7 691	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	281	357	182	-	-
GENERAL REVENUE FROM OWN SOURCES	68 693	36 256	27 600	58 253	93 627	86 598	41 126
TAXES	60 372	15 420	21 254	49 171	71 558	73 432	34 491
PROPERTY TAXES ONLY	60 372	15 420	21 254	49 118	71 408	72 918	34 422
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 139	20 640	4 136	5 131	11 730	6 915	2 594
TUITION AND TRANSPORTATION FEES	1 056	-	365	26	73	317	317
SCHOOL LUNCH SALES (GROSS)	990	-	1 757	1 761	2 986	6 490	1 743
OTHER	1 093	20 640	2 015	3 344	8 670	108	534
INTEREST EARNINGS	3 440	7	1 515	2 095	2 569	4 686	2 960
MISCELLANEOUS	1 742	188	694	1 855	7 770	1 559	1 081
GENERAL EXPENDITURE	[4]218 620	59 718	60 409	85 309	[4]147 185	244 516	92 635
INTERGOVERNMENTAL EXPENDITURE	433	-	139	76	1 215	-	70
CURRENT OPERATION EXPENDITURE	211 395	56 888	57 653	81 478	139 123	232 107	85 764
INSTRUCTIONAL SERVICES	119 389	(NA)	37 021	48 380	76 113	136 115	50 467
SALARIES AND WAGES	90 774	(NA)	30 612	43 274	67 699	109 933	39 828
OTHER	92 006	56 888	20 633	33 097	63 011	95 992	35 297
CAPITAL OUTLAY EXPENDITURE	6 627	2 165	1 981	3 756	6 847	7 793	3 563
CONSTRUCTION	1 379	61	291	1 967	4 276	405	45
OTHER	5 248	2 104	1 689	1 789	2 572	7 388	3 518
INTEREST ON DEBT	164	664	636	-	-	4 616	3 238
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	149 357	39 045	44 439	55 531	88 229	168 710	58 904
DEBT OUTSTANDING	-	12 780	7 300	-	-	64 905	46 940
LONG-TERM	-	12 780	7 300	-	-	64 905	46 940
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	2 570	1 850	-	-	14 067	4 187
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	18 220	1 071	9 582	30 231	26 895	67 733	28 781

Item	New Jersey						New Mexico
	Camden	Elizabeth	Jersey City	Newark	Paterson	Toms River	Albuquerque
ENROLLMENT	19 242	15 276	31 686	55 333	24 864	16 177	72 994
GENERAL REVENUE	76 076	67 392	145 488	277 823	86 106	67 485	255 539
INTERGOVERNMENTAL REVENUE	64 236	45 008	115 889	223 705	65 825	25 186	219 694
FROM FEDERAL GOVERNMENT	36	38	16	144	52	25	2 161
FROM STATES	64 200	44 888	115 814	222 697	65 679	24 828	217 533
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	10 122	6 819	15 387	41 117	4 399	1 750	14 753
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	82	59	863	93	333	-
GENERAL REVENUE FROM OWN SOURCES	11 840	22 385	29 599	54 118	20 281	42 299	35 845
TAXES	9 223	-	-	46 607	-	39 738	18 505
PROPERTY TAXES ONLY	9 223	-	-	46 607	-	39 738	18 505
CONTRIBUTION FROM PARENT GOVERNMENT	-	21 399	28 439	-	19 581	-	-
CURRENT CHARGES	333	458	74	859	415	1 264	4 666
TUITION AND TRANSPORTATION FEES	-	-	-	-	-	-	660
SCHOOL LUNCH SALES (GROSS)	333	458	74	859	415	1 264	4 007
OTHER	-	-	-	-	-	-	-
INTEREST EARNINGS	992	295	139	4 277	235	211	8 169
MISCELLANEOUS	1 293	233	948	2 375	50	1 085	4 504
GENERAL EXPENDITURE	72 526	63 611	156 897	262 602	87 380	66 305	256 020
INTERGOVERNMENTAL EXPENDITURE	3 056	2 033	4 030	16 516	4 771	51	-
CURRENT OPERATION EXPENDITURE	66 982	58 502	138 715	237 007	74 981	62 423	223 286
INSTRUCTIONAL SERVICES	37 622	34 377	91 872	136 884	45 846	35 246	99 723
SALARIES AND WAGES	26 372	28 655	63 473	109 293	33 743	29 334	94 941
OTHER	29 359	24 125	46 843	100 123	29 136	27 177	123 563
CAPITAL OUTLAY EXPENDITURE	1 219	725	11 506	9 079	5 034	2 275	30 928
CONSTRUCTION	334	166	10 256	6 913	4 527	1 555	29 713
OTHER	885	559	1 250	2 166	507	720	1 215
INTEREST ON DEBT	1 269	2 351	2 646	-	2 593	1 555	1 806
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	37 202	39 480	84 277	160 949	44 771	42 092	146 404
DEBT OUTSTANDING	16 455	27 366	41 651	(s)	35 895	22 349	19 935
LONG-TERM	16 455	27 366	36 151	-	35 895	22 349	19 935
SHORT-TERM	-	-	5 500	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	11 715	-	3 593	-	-
LONG-TERM DEBT RETIRED	1 085	2 275	3 200	-	2 950	2 095	15 565
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	21 218	-	-	85 546	-	4 539	53 734

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	New Mexico--Con.	New York					
	Las Cruces	Buffalo	City University of New York[3]	Nassau Community College	New York City	Rochester	Sachem
ENROLLMENT[1]	15 523	44 500	60 902	23 089	930 420	32 755	18 678
GENERAL REVENUE	47 642	211 969	199 703	67 085	4 205 539	154 682	85 511
INTERGOVERNMENTAL REVENUE	42 826	147 906	62 846	22 179	2 018 799	80 691	51 575
FROM FEDERAL GOVERNMENT	594	63	5 125	372	4 871	99	25
FROM STATES	42 231	132 353	57 721	19 591	2 013 423	80 214	51 451
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 808	14 287	-	-	261 777	9 529	1 198
FROM CITIES AND COUNTIES	-	14 912	-	2 209	-	52	-
FROM OTHER SCHOOL SYSTEMS	-	578	-	-	504	330	99
GENERAL REVENUE FROM OWN SOURCES	4 816	64 062	136 857	44 912	2 186 740	73 993	33 936
TAXES	2 264	-	-	-	-	-	30 409
PROPERTY TAXES ONLY	2 264	-	-	-	-	-	30 409
CONTRIBUTION FROM PARENT GOVERNMENT	-	61 527	70 319	21 893	2 157 209	66 876	-
CURRENT CHARGES	1 154	1 302	65 918	23 019	24 079	1 886	1 656
TUITION AND TRANSPORTATION FEES	43	5	-	-	-	280	44
SCHOOL LUNCH SALES (GROSS)	979	1 122	-	-	19 609	1 085	1 592
OTHER	131	175	65 918	23 019	4 470	521	21
INTEREST EARNINGS	1 167	-	31	-	2 753	3 544	1 547
MISCELLANEOUS	231	1 233	589	-	2 698	1 667	324
GENERAL EXPENDITURE	50 000	224 061	213 665	66 956	[4]4 209 571	177 346	84 547
INTERGOVERNMENTAL EXPENDITURE	-	281	-	-	72 621	2 971	489
CURRENT OPERATION EXPENDITURE	43 418	217 442	209 977	64 294	3 898 068	162 545	80 307
INSTRUCTIONAL SERVICES	19 615	120 608	(NA)	(NA)	2 496 382	98 070	48 023
SALARIES AND WAGES	18 732	108 434	(NA)	(NA)	2 274 495	83 054	39 958
OTHER	23 802	96 834	209 977	64 294	1 401 686	64 475	32 284
CAPITAL OUTLAY EXPENDITURE	5 954	4 195	2 737	706	173 985	8 491	1 438
CONSTRUCTION	5 122	2 488	-	-	132 907	4 136	655
OTHER	832	1 707	2 737	706	41 078	4 355	783
INTEREST ON DEBT	628	2 143	951	1 956	64 897	3 340	2 313
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	27 966	124 436	146 983	43 337	2 614 636	101 229	47 390
DEBT OUTSTANDING	8 240	24 595	18 016	31 413	729 620	29 595	35 895
LONG-TERM	8 240	16 410	18 016	31 413	729 620	27 805	20 895
SHORT-TERM	-	8 185	-	-	-	1 790	15 000
LONG-TERM DEBT ISSUED	-	760	6 948	-	210 886	3 175	-
LONG-TERM DEBT RETIRED	960	3 210	7 955	1 256	190 206	4 930	1 910
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	7 819	-	-	-	-	-	26 659

Item	New York--Con.			North Carolina			
	Suffolk County Community College	Syracuse	Yonkers	Buncombe County	Central Piedmont Community College	Cumberland County	Davidson County
ENROLLMENT	21 056	21 191	18 932	22 155	18 547	35 151	16 112
GENERAL REVENUE	46 175	102 995	114 276	61 462	29 282	84 553	36 215
INTERGOVERNMENTAL REVENUE	17 227	54 165	31 164	40 166	20 682	63 375	28 052
FROM FEDERAL GOVERNMENT	1 676	-	-	185	1 779	2 266	70
FROM STATES	15 551	53 880	31 042	39 968	18 804	60 966	27 954
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	5 027	5 292	3 655	-	6 934	2 499
FROM CITIES AND COUNTIES	-	-	-	-	99	-	-
FROM OTHER SCHOOL SYSTEMS	-	285	122	14	-	142	28
GENERAL REVENUE FROM OWN SOURCES	28 949	48 830	83 112	21 295	8 600	21 179	8 163
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	12 478	44 837	81 455	17 725	4 053	16 570	5 452
CURRENT CHARGES	16 389	913	1 221	2 117	4 547	2 463	2 007
TUITION AND TRANSPORTATION FEES	-	150	152	21	-	48	7
SCHOOL LUNCH SALES (GROSS)	-	556	1 046	2 066	-	2 415	1 950
OTHER	16 389	207	23	29	4 547	-	50
INTEREST EARNINGS	-	55	190	225	-	331	186
MISCELLANEOUS	81	3 025	246	1 229	-	1 814	518
GENERAL EXPENDITURE	46 175	104 609	109 843	62 761	29 664	83 740	36 254
INTERGOVERNMENTAL EXPENDITURE	-	724	1 932	-	-	-	-
CURRENT OPERATION EXPENDITURE	45 768	93 583	102 089	55 195	28 380	81 926	34 670
INSTRUCTIONAL SERVICES	(NA)	53 616	62 638	33 887	(NA)	51 587	22 154
SALARIES AND WAGES	(NA)	45 504	55 083	26 297	(NA)	40 567	17 386
OTHER	45 768	39 967	39 451	21 307	28 380	30 339	12 516
CAPITAL OUTLAY EXPENDITURE	407	8 382	3 174	7 401	1 094	1 327	1 185
CONSTRUCTION	407	6 449	2 304	6 578	431	691	878
OTHER	-	1 933	870	823	664	636	307
INTEREST ON DEBT	-	1 919	2 649	165	189	486	399
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	30 268	56 465	62 918	37 413	18 790	57 899	24 086
DEBT OUTSTANDING	-	31 784	29 213	2 525	3 165	7 295	5 705
LONG-TERM	-	31 784	29 213	2 525	3 165	7 295	5 705
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	13 746	-	-	-	-	-
LONG-TERM DEBT RETIRED	-	4 246	4 461	225	620	1 100	680
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	North Carolina--Con.						
	Durham County	Forsyth County-Winston-Salem	Gaston County	Greensboro	Guilford County	Mecklenburg County-Charlotte	New Hanover County
ENROLLMENT[1]	16 723	39 546	32 485	21 983	23 855	72 361	19 174
GENERAL REVENUE	57 308	121 657	78 973	69 891	69 729	225 255	50 559
INTERGOVERNMENTAL REVENUE	29 072	73 575	56 566	42 353	42 912	157 380	33 675
FROM FEDERAL GOVERNMENT	32	570	62	282	24	691	186
FROM STATES	29 027	72 978	56 495	41 388	42 810	136 682	33 466
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 211	6 361	5 270	3 858	3 472	15 371	3 624
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	13	27	9	683	78	8	23
GENERAL REVENUE FROM OWN SOURCES	28 236	48 081	22 407	27 538	26 818	67 875	16 884
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	17 910	42 245	17 245	21 290	22 129	77 094	14 352
CURRENT CHARGES	2 502	3 364	2 916	2 000	3 114	7 261	1 345
TUITION AND TRANSPORTATION FEES	676	151	35	88	37	186	47
SCHOOL LUNCH SALES (GROSS)	1 699	3 213	2 735	1 912	3 077	7 075	1 298
OTHER	126	-	147	-	-	-	-
INTEREST EARNINGS	579	352	241	760	852	1 047	341
MISCELLANEOUS	7 245	2 120	2 006	3 488	723	2 473	846
GENERAL EXPENDITURE	49 165	138 611	75 627	66 379	70 435	222 479	50 327
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	45 774	110 989	71 306	64 156	67 471	214 025	46 852
INSTRUCTIONAL SERVICES	27 426	67 576	47 463	39 813	40 312	130 880	29 082
SALARIES AND WAGES	21 269	53 797	37 003	31 623	29 779	102 208	22 729
OTHER	18 348	43 413	23 843	24 343	27 159	83 146	17 771
CAPITAL OUTLAY EXPENDITURE	3 333	26 423	3 078	2 223	2 178	6 779	2 137
CONSTRUCTION	1 980	7 579	2 490	1 224	1 853	3 817	2 841
OTHER	1 353	18 844	588	999	325	2 963	296
INTEREST ON DEBT	59	1 199	1 242	-	786	1 675	338
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	31 035	7 079	50 519	45 880	42 386	144 371	32 578
DEBT OUTSTANDING	2 380	16 475	16 900	-	16 745	21 690	6 250
LONG-TERM	2 380	16 475	16 900	-	16 745	21 690	6 250
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	370	1 225	1 450	-	2 100	3 370	505
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

Item	North Carolina--Con.		Ohio				
	Onslow County	Wake County	Akron	Cincinnati	Cleveland	Columbus	Cuyahoga Community College
ENROLLMENT	15 570	56 316	32 674	31 530	74 370	66 897	26 469
GENERAL REVENUE	37 508	161 067	125 930	206 470	383 482	254 314	71 054
INTERGOVERNMENTAL REVENUE	27 450	98 426	71 958	109 044	219 915	131 941	27 781
FROM FEDERAL GOVERNMENT	1 476	355	568	1 372	-	175	1 768
FROM STATES	25 973	98 062	70 911	107 420	219 370	130 744	25 921
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 922	7 296	10 057	17 175	38 331	19 356	-
FROM CITIES AND COUNTIES	-	-	-	-	171	-	92
FROM OTHER SCHOOL SYSTEMS	-	10	479	251	374	1 022	-
GENERAL REVENUE FROM OWN SOURCES	10 058	62 641	53 972	97 426	163 567	122 373	43 273
TAXES	-	-	45 796	88 901	148 445	104 421	22 369
PROPERTY TAXES ONLY	-	-	45 796	88 901	148 445	104 421	22 369
CONTRIBUTION FROM PARENT GOVERNMENT	6 295	49 597	-	-	-	-	-
CURRENT CHARGES	1 213	6 353	3 311	3 140	5 400	8 164	20 623
TUITION AND TRANSPORTATION FEES	47	221	504	736	255	1 051	-
SCHOOL LUNCH SALES (GROSS)	1 071	6 132	1 436	2 039	1 682	3 184	-
OTHER	95	-	1 372	365	3 462	3 930	20 623
INTEREST EARNINGS	239	488	2 316	4 115	7 277	6 524	5
MISCELLANEOUS	2 310	6 202	2 549	1 271	2 445	3 263	277
GENERAL EXPENDITURE	95 692	135 380	127 451	200 331	337 211	253 317	66 152
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	94 742	146 959	120 084	187 612	328 324	241 405	61 399
INSTRUCTIONAL SERVICES	21 388	88 299	80 757	122 074	205 913	150 597	(NA)
SALARIES AND WAGES	16 703	69 584	65 084	97 369	161 337	119 501	(NA)
OTHER	13 374	58 659	39 327	65 538	122 410	90 807	61 399
CAPITAL OUTLAY EXPENDITURE	860	7 861	7 189	8 205	4 235	7 963	4 712
CONSTRUCTION	523	5 595	4 539	4 188	1 076	2 979	2 411
OTHER	337	2 266	2 650	4 017	3 159	4 984	2 301
INTEREST ON DEBT	90	560	179	4 514	4 652	3 950	41
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	73 560	99 870	83 544	127 061	228 666	164 083	35 045
DEBT OUTSTANDING	2 025	11 610	-	29 675	60 055	58 597	515
LONG-TERM	2 025	11 610	-	18 275	60 055	58 597	515
SHORT-TERM	-	-	-	11 400	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-
LONG-TERM DEBT RETIRED	225	2 390	150	2 507	10 575	6 720	94
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	7	18 605	38 324	26 637	15 777

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Ohio--Con.					Oklahoma	
	Dayton	Sinclair Community College	South-Western	Toledo	Youngstown	Lawton	Midwest City
ENROLLMENT[1]	29 751	18 266	15 995	42 922	15 729	17 873	16 041
GENERAL REVENUE	148 289	31 920	46 885	160 715	62 182	42 684	49 927
INTERGOVERNMENTAL REVENUE	70 958	16 073	26 257	90 945	36 950	34 875	29 219
FROM FEDERAL GOVERNMENT	822	300	28	83	181	-	975
FROM STATES	69 025	15 774	25 695	90 259	36 744	34 144	26 652
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	15 082	-	1 928	10 411	6 107	4 704	1 511
FROM CITIES AND COUNTIES	-	-	366	-	25	730	1 584
FROM OTHER SCHOOL SYSTEMS	1 111	-	168	604	-	-	9
GENERAL REVENUE FROM OWN SOURCES	77 331	15 847	20 629	69 769	25 232	7 809	20 708
TAXES	68 751	3 607	16 579	60 972	18 715	6 821	16 717
PROPERTY TAXES ONLY	68 751	3 607	16 579	60 972	18 715	6 688	16 422
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	5 580	12 047	2 610	3 847	1 456	953	1 170
TUITION AND TRANSPORTATION FEES	234	-	42	379	653	37	10
SCHOOL LUNCH SALES (GROSS)	2 532	-	1 345	1 546	318	916	1 160
OTHER	2 814	12 047	1 222	1 922	486	-	-
INTEREST EARNINGS	2 508	-	1 188	3 028	729	25	2 780
MISCELLANEOUS	491	192	252	1 922	4 332	10	42
GENERAL EXPENDITURE	148 902	33 435	49 066	150 994	60 525	44 577	49 356
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	37
CURRENT OPERATION EXPENDITURE	145 305	27 733	45 973	148 591	58 595	43 074	40 301
INSTRUCTIONAL SERVICES	75 812	(NA)	30 326	90 801	37 397	28 406	22 781
SALARIES AND WAGES	58 753	(NA)	24 127	72 017	29 694	27 099	21 433
OTHER	69 494	27 733	15 647	57 790	21 198	14 668	17 520
CAPITAL OUTLAY EXPENDITURE	3 522	5 192	2 949	1 296	1 910	1 468	7 961
CONSTRUCTION	-	2 630	416	1	415	782	6 018
OTHER	3 522	2 562	2 532	1 295	1 494	686	1 943
INTEREST ON DEBT	75	509	145	1 106	20	35	1 057
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	81 242	13 737	31 229	101 347	39 092	33 186	26 469
DEBT OUTSTANDING	1 150	8 400	2 455	17 465	-	3 060	19 105
LONG-TERM	1 150	8 400	2 455	17 465	-	3 060	19 105
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	4 100
LONG-TERM DEBT RETIRED	-	1 700	600	2 610	-	280	3 375
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	3 929	54 982	14 440	10 106	354	12 439	24 392

Item	Oklahoma--Con.			Oregon			
	Oklahoma City	Putnam City	Tulsa	Beaverton	Eugene	Portland Community College	Portland
ENROLLMENT	39 902	17 049	41 367	21 013	17 576	19 465	50 813
GENERAL REVENUE	109 182	49 120	130 729	81 549	74 340	47 469	248 961
INTERGOVERNMENTAL REVENUE	68 127	25 452	74 898	18 731	20 696	17 649	65 302
FROM FEDERAL GOVERNMENT	92	168	505	-	1 487	3 295	836
FROM STATES	64 094	23 613	70 193	18 473	18 585	14 168	56 502
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	10 300	844	8 377	1 868	2 354	-	13 528
FROM CITIES AND COUNTIES	3 826	1 670	3 950	75	624	186	7 844
FROM OTHER SCHOOL SYSTEMS	115	-	249	183	-	-	120
GENERAL REVENUE FROM OWN SOURCES	41 055	23 668	55 831	62 819	53 644	29 820	183 658
TAXES	38 064	22 030	48 976	57 330	45 550	13 688	166 266
PROPERTY TAXES ONLY	37 322	21 721	48 182	57 330	45 550	13 688	166 266
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 510	586	3 036	2 704	4 396	15 501	6 311
TUITION AND TRANSPORTATION FEES	341	-	222	-	262	-	414
SCHOOL LUNCH SALES (GROSS)	2 169	586	2 814	1 780	1 158	-	2 629
OTHER	-	-	-	923	2 976	15 501	3 268
INTEREST EARNINGS	291	1 039	1 334	2 082	2 728	2	8 900
MISCELLANEOUS	190	12	2 485	703	970	629	2 181
GENERAL EXPENDITURE	122 550	55 393	135 652	77 708	69 911	48 203	236 859
INTERGOVERNMENTAL EXPENDITURE	36	-	1 008	-	130	-	302
CURRENT OPERATION EXPENDITURE	98 363	41 700	123 565	74 040	67 351	45 161	218 773
INSTRUCTIONAL SERVICES	60 768	26 094	81 419	43 776	41 722	(NA)	106 676
SALARIES AND WAGES	58 407	24 483	78 171	31 001	28 411	(NA)	74 949
OTHER	37 595	15 605	42 147	30 264	25 628	45 161	112 097
CAPITAL OUTLAY EXPENDITURE	22 722	11 058	10 810	2 328	2 014	3 042	10 394
CONSTRUCTION	18 188	9 485	8 738	806	385	2 039	7 587
OTHER	4 534	1 573	2 072	1 522	1 629	1 002	2 806
INTEREST ON DEBT	1 429	2 635	268	1 340	416	-	7 391
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	73 725	30 054	95 570	48 039	42 749	26 419	130 009
DEBT OUTSTANDING	11 520	25 245	2 830	24 445	5 690	-	114 000
LONG-TERM	11 520	25 245	2 830	24 445	5 690	-	114 000
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	114 000
LONG-TERM DEBT RETIRED	545	3 520	750	2 520	715	-	-
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	35 195	17 971	32 736	17 614	8 368	2 974	66 282

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Oregon--Con.	Pennsylvania			Rhode Island	South Carolina	
	Salem	Allegheny County Community College	Philadelphia	Pittsburgh	Providence	Aiken County	Berkeley County
ENROLLMENT[1]	22 743	19 299	197 945	39 912	18 508	20 959	22 945
GENERAL REVENUE	84 436	54 399	857 655	241 267	75 829	57 954	57 811
INTERGOVERNMENTAL REVENUE	32 450	18 969	508 379	94 439	39 539	35 904	39 236
FROM FEDERAL GOVERNMENT	395	2 358	5 925	1 538	471	81	2 103
FROM STATES	30 619	16 610	501 611	91 463	38 962	35 739	36 634
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 118	-	89 974	11 803	5 185	4 593	4 427
FROM CITIES AND COUNTIES	1 436	-	744	-	-	84	492
FROM OTHER SCHOOL SYSTEMS	-	-	99	1 438	105	-	6
GENERAL REVENUE FROM OWN SOURCES	51 986	35 430	349 276	146 829	36 290	22 050	18 575
TAXES	45 301	14 184	309 481	127 443	-	15 775	14 200
PROPERTY TAXES ONLY	45 301	14 184	254 966	82 842	-	15 775	14 085
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	36 262	-	-
CURRENT CHARGES	2 723	21 193	7 011	965	18	4 017	3 225
TUITION AND TRANSPORTATION FEES	162	-	996	965	18	123	-
SCHOOL LUNCH SALES (GROSS)	1 363	-	6 015	-	-	1 663	1 785
OTHER	1 198	21 193	-	-	-	2 230	1 440
INTEREST EARNINGS	3 662	-	18 036	3 908	-	1 885	989
MISCELLANEOUS	300	53	14 747	14 513	10	374	161
GENERAL EXPENDITURE	89 502	56 226	835 548	225 975	74 276	56 235	57 814
INTERGOVERNMENTAL EXPENDITURE	292	-	68 769	14 022	-	-	32
CURRENT OPERATION EXPENDITURE	83 672	52 823	722 519	197 895	72 780	48 138	50 513
INSTRUCTIONAL SERVICES	45 006	(NA)	405 592	102 717	51 245	26 565	28 305
SALARIES AND WAGES	31 645	(NA)	280 907	72 063	37 666	25 714	26 490
OTHER	38 667	52 823	316 927	95 177	21 535	21 573	22 209
CAPITAL OUTLAY EXPENDITURE	3 229	3 402	16 022	8 910	535	5 852	4 023
CONSTRUCTION	1 408	1 215	11 296	6 214	-	5 577	3 782
OTHER	1 821	2 187	4 726	2 696	535	275	241
INTEREST ON DEBT	2 309	-	28 237	5 148	962	2 245	3 246
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	49 487	32 516	440 334	118 037	49 311	37 537	38 051
DEBT OUTSTANDING	19 875	-	251 650	123 539	9 675	29 835	33 861
LONG-TERM	19 875	-	251 650	111 794	9 675	29 835	33 861
SHORT-TERM	-	-	-	11 745	-	-	-
LONG-TERM DEBT ISSUED	-	-	47 000	35 620	-	1 250	-
LONG-TERM DEBT RETIRED	1 750	-	695	6 099	1 862	1 476	1 590
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	33 217	23 150	98 293	84 285	-	16 237	11 368

Item	South Carolina--Con.				Tennessee		
	Charleston County	Greenville County	Horry County	Richland County No. 1	Chattanooga	Hamilton County	Knox County
ENROLLMENT	39 578	48 946	21 036	27 087	24 293	20 174	27 326
GENERAL REVENUE	113 537	128 635	58 219	90 565	62 751	44 429	62 755
INTERGOVERNMENTAL REVENUE	64 276	74 789	29 609	77 502	53 966	19 981	30 463
FROM FEDERAL GOVERNMENT	928	-	55	61	767	186	2 559
FROM STATES	63 037	74 789	29 520	43 544	27 747	19 795	27 862
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	12 067	8 834	5 885	9 027	6 590	2 495	3 515
FROM CITIES AND COUNTIES	254	-	34	33 600	25 452	-	-
FROM OTHER SCHOOL SYSTEMS	56	-	-	297	-	-	42
GENERAL REVENUE FROM OWN SOURCES	49 261	53 846	28 610	13 063	8 784	24 448	32 292
TAXES	40 285	43 274	23 032	6 952	-	-	-
PROPERTY TAXES ONLY	40 285	43 274	22 765	6 952	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	6 146	21 379	29 783
CURRENT CHARGES	4 147	7 838	3 845	2 920	1 524	1 923	2 436
TUITION AND TRANSPORTATION FEES	291	226	554	87	117	74	65
SCHOOL LUNCH SALES (GROSS)	2 207	3 720	1 698	1 440	993	1 506	1 909
OTHER	1 649	3 892	1 594	1 393	413	343	463
INTEREST EARNINGS	3 489	2 485	1 578	1 187	378	686	-
MISCELLANEOUS	1 340	248	155	2 004	737	461	73
GENERAL EXPENDITURE	126 626	124 493	53 948	80 904	65 328	46 429	64 724
INTERGOVERNMENTAL EXPENDITURE	-	-	-	68	-	-	-
CURRENT OPERATION EXPENDITURE	97 986	114 067	49 288	76 285	62 508	42 962	53 588
INSTRUCTIONAL SERVICES	53 974	65 295	26 842	41 928	39 561	29 973	38 328
SALARIES AND WAGES	50 597	63 085	24 943	38 324	35 417	26 031	33 783
OTHER	44 012	48 773	22 446	34 357	22 947	12 988	15 260
CAPITAL OUTLAY EXPENDITURE	21 625	6 340	1 791	678	1 900	2 696	6 656
CONSTRUCTION	20 577	6 030	637	246	754	1 729	5 467
OTHER	1 049	310	1 154	432	1 146	967	1 189
INTEREST ON DEBT	7 014	4 086	2 868	3 873	919	771	4 480
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	74 930	89 220	35 [illegible]2	58 369	44 268	29 258	37 077
DEBT OUTSTANDING	77 400	56 115	44 095	43 775	-	23 570	58 750
LONG-TERM	77 400	56 115	44 095	43 775	-	23 570	58 750
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	5 000	16 000	-	-	-	-
LONG-TERM DEBT RETIRED	2 805	3 475	2 040	1 710	-	2 270	7 200
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	12 187	26 226	22 579	10 224	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Tennessee--Con.						Texas
	Knoxville	Memphis	Nashville-Davidson County	Shelby County	Sullivan County	Sumner County	Abilene
ENROLLMENT[1]	24 765	108 719	63 598	28 779	17 517	18 292	17 224
GENERAL REVENUE	62 642	277 779	178 878	55 838	40 579	31 751	50 610
INTERGOVERNMENTAL REVENUE	53 208	229 344	71 721	26 019	17 080	17 632	27 653
FROM FEDERAL GOVERNMENT	203	1 780	432	360	16	15	1 074
FROM STATES	29 365	126 114	71 248	25 659	17 064	17 616	26 579
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	6 602	32 256	12 811	2 814	2 557	2 054	2 994
FROM CITIES AND COUNTIES	23 641	101 948	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	102	42	-	-	-	1
GENERAL REVENUE FROM OWN SOURCES	9 434	48 435	107 157	29 819	23 499	14 119	22 957
TAXES	-	-	-	-	-	-	18 386
PROPERTY TAXES ONLY	-	-	-	-	-	-	18 386
CONTRIBUTION FROM PARENT GOVERNMENT	7 142	33 197	100 219	26 223	21 746	11 869	-
CURRENT CHARGES	1 767	7 155	4 717	1 999	1 541	2 086	2 098
TUITION AND TRANSPORTATION FEES	106	295	274	38	50	63	312
SCHOOL LUNCH SALES (GROSS)	1 241	5 390	3 361	1 472	1 193	1 712	1 493
OTHER	421	1 470	1 081	489	298	311	293
INTEREST EARNINGS	269	5 882	925	1 284	19	44	884
MISCELLANEOUS	255	2 201	1 297	314	193	120	1 589
GENERAL EXPENDITURE	61 515	273 287	195 111	58 530	41 198	34 613	62 152
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	58 879	254 829	173 598	52 861	38 262	31 816	42 636
INSTRUCTIONAL SERVICES	37 591	165 145	97 334	35 038	28 246	22 007	26 026
SALARIES AND WAGES	32 942	133 114	97 794	32 103	25 422	19 809	23 371
OTHER	21 288	89 684	76 264	17 823	10 016	9 809	17 610
CAPITAL OUTLAY EXPENDITURE	2 372	14 428	18 226	4 468	1 358	1 619	15 408
CONSTRUCTION	994	8 902	12 650	3 099	853	556	14 408
OTHER	1 378	5 525	5 576	1 368	505	1 063	1 000
INTEREST ON DEBT	264	4 031	3 287	1 202	1 578	1 178	3 109
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	37 851	168 363	121 554	37 419	28 389	23 263	34 540
DEBT OUTSTANDING	5 562	81 142	66 908	32 540	25 180	21 090	26 110
LONG-TERM	5 562	81 142	66 908	32 540	25 180	21 090	26 110
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	12 000	1 081	12 000	-	900	-
LONG-TERM DEBT RETIRED	747	6 900	5 261	2 265	2 825	2 180	950
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	17 684

Item	Texas--Con.						
	Aldine	Alief	Amarillo	Arlington	Austin Community College	Austin	Birdville
ENROLLMENT	36 170	22 541	27 298	36 999	15 362	58 540	16 249
GENERAL REVENUE	91 094	93 739	80 662	108 323	29 999	227 691	45 813
INTERGOVERNMENTAL REVENUE	46 892	23 660	46 306	40 437	19 888	86 492	25 815
FROM FEDERAL GOVERNMENT	-	-	762	79	790	119	63
FROM STATES	46 892	23 660	45 292	40 358	19 093	85 713	25 752
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 216	381	3 787	3 003	-	11 121	1 776
FROM CITIES AND COUNTIES	-	-	13	-	5	659	-
FROM OTHER SCHOOL SYSTEMS	-	-	238	-	-	1	-
GENERAL REVENUE FROM OWN SOURCES	44 203	70 079	34 356	67 886	10 111	141 199	19 998
TAXES	37 765	63 579	28 038	57 725	-	119 330	15 636
PROPERTY TAXES ONLY	37 765	63 579	28 038	57 725	-	119 330	15 636
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	4 810	3 904	3 434	6 547	10 098	7 451	2 547
TUITION AND TRANSPORTATION FEES	290	708	436	558	-	1 337	222
SCHOOL LUNCH SALES (GROSS)	3 905	2 813	2 534	5 360	-	5 118	2 049
OTHER	615	383	464	629	10 098	995	276
INTEREST EARNINGS	861	850	1 058	1 428	1	5 804	319
MISCELLANEOUS	766	1 745	1 826	2 186	12	8 615	1 495
GENERAL EXPENDITURE	85 774	87 115	81 955	106 827	28 777	264 321	42 178
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	78 882	70 835	70 574	91 764	27 416	196 326	40 379
INSTRUCTIONAL SERVICES	46 184	39 161	41 625	54 431	(NA)	104 943	25 845
SALARIES AND WAGES	42 262	35 487	36 873	48 968	(NA)	94 912	22 653
OTHER	32 698	31 674	28 948	37 333	27 416	91 383	14 534
CAPITAL OUTLAY EXPENDITURE	4 535	6 175	9 479	12 717	896	57 276	1 168
CONSTRUCTION	2 666	4 450	7 990	9 559	-	53 840	453
OTHER	1 869	1 725	1 488	3 158	896	3 437	715
INTEREST ON DEBT	2 358	10 105	1 902	2 346	465	10 718	631
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	62 352	55 430	54 188	71 194	20 756	152 150	31 446
DEBT OUTSTANDING	72 091	105 935	19 755	72 357	4 715	186 616	17 315
LONG-TERM	72 091	105 935	19 755	72 357	4 715	186 616	17 315
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	29 310	8 300	-	72 025	-	45 000	19 515
LONG-TERM DEBT RETIRED	2 684	15 365	1 640	94 615	85	6 471	24 254
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	44 412	17 009	21 159	28 558	15 507	116 076	6 388

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Texas--Con.						
	Brownsville	Clear Creek	Conroe	Corpus Christi	Cypress-Fairbanks	Dallas County Community College	Dallas
ENROLLMENT[1]	31 744	19 155	21 018	38 440	30 424	50 795	127 908
GENERAL REVENUE	100 614	61 747	77 397	118 551	113 387	113 507	456 569
INTERGOVERNMENTAL REVENUE	82 788	24 010	32 709	73 866	33 944	69 145	183 112
FROM FEDERAL GOVERNMENT	147	77	-	280	-	818	963
FROM STATES	82 641	23 932	32 621	73 294	33 944	66 726	182 117
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	11 922	853	1 441	9 732	1 083	-	34 684
FROM CITIES AND COUNTIES	-	-	88	70	-	1 601	-
FROM OTHER SCHOOL SYSTEMS	-	-	-	222	-	-	32
GENERAL REVENUE FROM OWN SOURCES	17 826	37 737	44 688	44 685	79 444	44 361	273 456
TAXES	12 065	31 381	37 919	38 834	68 042	18 307	242 406
PROPERTY TAXES ONLY	12 065	31 381	37 919	38 834	68 042	18 307	242 406
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	882	2 364	3 284	3 425	4 739	26 054	12 220
TUITION AND TRANSPORTATION FEES	84	125	235	494	498	-	1 409
SCHOOL LUNCH SALES (GROSS)	259	1 913	2 691	2 278	3 724	-	8 636
OTHER	540	326	357	653	517	26 054	2 174
INTEREST EARNINGS	2 142	1 680	1 110	1 042	1 901	-	8 160
MISCELLANEOUS	2 738	2 311	2 376	1 384	4 762	-	10 671
GENERAL EXPENDITURE	89 524	58 286	78 142	110 440	143 774	107 474	435 130
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	77 071	50 574	61 474	102 181	89 645	96 641	410 755
INSTRUCTIONAL SERVICES	48 156	29 723	35 271	60 364	53 067	(NA)	229 406
SALARIES AND WAGES	43 525	27 235	31 850	54 061	47 783	(NA)	204 269
OTHER	28 915	20 851	26 203	41 817	36 579	96 641	181 349
CAPITAL OUTLAY EXPENDITURE	9 511	3 603	12 532	7 091	38 208	8 105	19 494
CONSTRUCTION	7 706	2 847	10 498	4 821	34 357	1 487	10 524
OTHER	1 805	756	2 034	2 270	3 851	6 618	8 969
INTEREST ON DEBT	2 941	4 109	4 136	1 167	15 920	2 729	4 881
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	59 590	39 536	47 861	79 533	69 540	65 574	312 448
DEBT OUTSTANDING	33 556	52 250	68 276	16 563	189 605	49 800	186 684
LONG-TERM	33 556	52 250	68 276	16 563	189 605	49 800	186 684
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	75 776	16 250	25 500	-	95 550
LONG-TERM DEBT RETIRED	1 007	2 440	77 105	20 423	6 115	7 050	11 793
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	42 841	33 605	22 192	20 845	38 015	90 418	163 195

Item	Texas--Con.						
	Ector County	Edgewood	El Paso	Fort Bend	Fort Worth	Garland	Goose Creek
ENROLLMENT	25 546	15 263	59 510	25 711	66 085	31 882	16 817
GENERAL REVENUE	80 222	51 108	174 191	92 602	198 511	94 403	63 186
INTERGOVERNMENTAL REVENUE	34 132	45 588	125 855	35 434	111 134	48 043	22 273
FROM FEDERAL GOVERNMENT	164	298	3 401	572	1 941	-	185
FROM STATES	33 967	45 290	122 453	34 845	107 941	47 997	21 890
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	4 092	6 782	15 693	882	14 354	2 785	2 587
FROM CITIES AND COUNTIES	1	-	-	-	-	-	198
FROM OTHER SCHOOL SYSTEMS	-	-	-	18	1 251	47	-
GENERAL REVENUE FROM OWN SOURCES	46 090	5 520	48 336	57 168	87 378	46 360	40 913
TAXES	41 148	2 892	37 348	45 887	71 904	37 153	37 389
PROPERTY TAXES ONLY	41 148	2 892	37 348	45 887	71 904	37 153	37 389
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 059	648	4 593	3 491	2 122	5 398	1 849
TUITION AND TRANSPORTATION FEES	105	56	766	262	440	403	137
SCHOOL LUNCH SALES (GROSS)	2 520	333	2 815	2 792	559	4 452	1 426
OTHER	434	259	1 012	437	1 123	542	286
INTEREST EARNINGS	859	1 133	3 256	3 481	1 458	1 673	341
MISCELLANEOUS	1 023	847	3 140	4 308	11 894	2 136	1 333
GENERAL EXPENDITURE	79 091	44 211	162 759	97 323	186 281	108 707	63 548
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	71 688	41 293	144 123	65 561	174 532	80 521	58 037
INSTRUCTIONAL SERVICES	41 027	24 417	81 729	35 239	99 389	47 995	32 859
SALARIES AND WAGES	36 691	21 721	73 328	31 678	88 365	43 344	29 863
OTHER	30 661	16 876	62 394	30 322	75 143	32 526	25 178
CAPITAL OUTLAY EXPENDITURE	6 067	2 436	14 751	21 861	9 954	23 930	2 920
CONSTRUCTION	2 956	1 334	11 693	19 190	5 984	16 800	1 346
OTHER	3 111	1 102	3 058	2 670	3 970	7 129	1 574
INTEREST ON DEBT	1 337	481	3 885	9 902	1 795	4 257	2 591
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	54 849	31 656	110 804	49 654	138 728	63 991	44 543
DEBT OUTSTANDING	16 960	10 117	59 400	114 280	62 099	62 480	35 110
LONG-TERM	16 960	10 117	59 400	114 280	62 099	62 480	35 110
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	8 300	59 400	40 100	60 101	62 480	45 610
LONG-TERM DEBT RETIRED	1 220	476	62 658	6 710	74 748	81 587	51 000
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	17 180	22 664	65 113	69 622	26 158	33 453	6 822

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Texas--Con.						
	Grand Prairie	Houston Community College	Houston	Humble	Hurst-Euless-Bedford	Irving	Killeen
ENROLLMENT[1]	15 097	18 967	187 031	15 645	17 297	20 415	17 919
GENERAL REVENUE	45 006	61 447	625 685	58 366	50 181	65 358	49 989
INTERGOVERNMENTAL REVENUE	27 250	37 996	241 178	23 533	24 312	24 768	41 969
FROM FEDERAL GOVERNMENT	1 015	521	26 309	207	14	64	10 060
FROM STATES	26 234	37 368	213 374	23 326	24 104	24 704	31 899
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	982	-	16 348	596	1 107	1 991	2 571
FROM CITIES AND COUNTIES	-	107	-	-	-	-	4
FROM OTHER SCHOOL SYSTEMS	-	-	1 495	-	194	-	7
GENERAL REVENUE FROM OWN SOURCES	17 757	23 452	384 507	34 833	25 869	40 590	8 020
TAXES	14 041	8 683	341 065	29 028	21 351	35 702	4 593
PROPERTY TAXES ONLY	14 041	8 683	341 065	29 028	21 351	35 702	4 593
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	2 019	14 499	13 151	2 284	2 442	3 411	1 451
TUITION AND TRANSPORTATION FEES	52	-	-	137	207	223	127
SCHOOL LUNCH SALES (GROSS)	1 711	-	9 971	1 881	1 941	2 841	1 019
OTHER	257	14 499	3 180	266	294	347	305
INTEREST EARNINGS	1 579	-	7 021	1 482	903	594	742
MISCELLANEOUS	117	270	23 271	2 039	1 174	883	1 234
GENERAL EXPENDITURE	41 615	58 567	591 851	64 729	50 707	60 054	46 327
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	37 382	51 471	527 675	42 845	44 287	55 773	40 998
INSTRUCTIONAL SERVICES	21 956	(NA)	283 467	22 458	25 975	31 860	25 059
SALARIES AND WAGES	19 859	(NA)	255 459	20 431	23 259	28 533	22 598
OTHER	15 426	51 471	244 207	20 387	18 313	23 913	15 939
CAPITAL OUTLAY EXPENDITURE	3 104	7 095	52 258	16 671	5 526	3 506	4 716
CONSTRUCTION	1 974	631	43 964	15 472	4 437	2 140	3 844
OTHER	1 130	6 464	8 294	1 199	1 089	1 366	871
INTEREST ON DEBT	1 129	1	11 918	5 213	894	775	614
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	28 945	27 562	405 688	31 673	34 434	43 226	32 329
DEBT OUTSTANDING	39 469	-	131 120	71 300	22 175	23 013	8 704
LONG-TERM	39 469	-	131 120	71 300	22 175	23 013	8 704
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	18 500	-	83 875	19 270	21 740	22 895	-
LONG-TERM DEBT RETIRED	1 124	55	111 354	9 685	27 916	33 712	348
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	31 589	15 740	140 411	29 648	18 054	11 875	14 835

Item	Texas--Con.						
	Klein	Laredo	Lubbock	McAllen	Mesquite	Midland	North East
ENROLLMENT	23 152	21 800	28 953	18 272	20 327	18 275	35 250
GENERAL REVENUE	79 850	59 074	95 850	58 270	56 874	58 617	101 502
INTERGOVERNMENTAL REVENUE	34 542	53 580	47 493	43 116	35 654	22 379	45 099
FROM FEDERAL GOVERNMENT	-	329	354	2 769	76	297	295
FROM STATES	34 504	52 930	47 140	40 347	35 576	22 077	44 804
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	803	5 973	6 046	4 844	1 203	3 210	3 295
FROM CITIES AND COUNTIES	-	311	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	38	10	-	-	1	5	-
GENERAL REVENUE FROM OWN SOURCES	45 308	5 494	38 356	15 154	21 220	36 238	56 403
TAXES	39 992	3 976	33 623	11 976	14 855	32 477	48 890
PROPERTY TAXES ONLY	39 992	3 976	33 623	11 976	14 855	32 477	48 890
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	3 471	530	3 664	1 718	4 228	2 389	5 702
TUITION AND TRANSPORTATION FEES	176	50	308	237	358	169	1 135
SCHOOL LUNCH SALES (GROSS)	2 901	110	2 864	1 170	3 524	1 910	3 968
OTHER	394	371	492	311	346	311	599
INTEREST EARNINGS	825	220	192	468	810	598	599
MISCELLANEOUS	1 020	768	878	992	1 327	775	1 712
GENERAL EXPENDITURE	78 831	57 935	85 158	57 855	56 475	56 697	96 630
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	61 362	53 766	80 938	49 774	42 131	49 250	87 270
INSTRUCTIONAL SERVICES	34 407	32 847	43 924	30 542	23 651	29 061	51 679
SALARIES AND WAGES	31 089	29 729	39 871	27 233	21 544	26 174	46 437
OTHER	26 955	20 919	37 014	19 232	18 480	20 189	35 591
CAPITAL OUTLAY EXPENDITURE	8 910	3 039	3 287	5 757	11 295	5 719	7 776
CONSTRUCTION	7 756	1 482	1 350	4 116	9 939	3 951	5 275
OTHER	1 155	1 557	1 937	1 642	1 356	1 768	2 501
INTEREST ON DEBT	8 558	1 129	932	2 324	3 049	1 728	1 584
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	47 819	43 307	62 054	39 047	32 796	37 743	67 430
DEBT OUTSTANDING	115 458	15 560	9 930	29 857	63 215	20 290	42 704
LONG-TERM	115 458	15 560	9 930	29 857	63 215	20 290	42 704
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	7 962	-	2 382	384	74 156	-	42 625
LONG-TERM DEBT RETIRED	8 065	484	4 552	1 482	79 808	2 149	56 001
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	16 509	4 392	3 838	9 352	16 208	11 952	11 978

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Texas--Con.						
	North Forest	Northside	Pasadena	Plano	Richardson	San Antonio	San Antonio Junior College
ENROLLMENT[1]	15 413	39 196	35 293	27 151	33 853	59 429	27 035
GENERAL REVENUE	49 770	119 971	106 262	95 133	121 131	193 908	68 881
INTERGOVERNMENTAL REVENUE	36 617	68 413	54 261	34 313	34 633	145 936	46 011
FROM FEDERAL GOVERNMENT	1 875	2 110	82	217	-	239	4 182
FROM STATES	34 742	66 251	53 970	34 096	34 463	145 449	41 557
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 978	6 173	3 716	1 822	-	22 285	-
FROM CITIES AND COUNTIES	-	51	1	-	33	89	271
FROM OTHER SCHOOL SYSTEMS	-	1	208	-	137	159	-
GENERAL REVENUE FROM OWN SOURCES	13 152	51 558	52 001	60 820	86 498	47 971	22 870
TAXES	10 126	42 771	43 108	51 313	76 819	40 950	9 076
PROPERTY TAXES ONLY	10 126	42 771	43 108	51 313	76 819	40 950	9 076
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	1 143	4 897	6 278	5 140	5 905	3 748	13 422
TUITION AND TRANSPORTATION FEES	78	363	369	650	696	377	-
SCHOOL LUNCH SALES (GROSS)	803	3 868	5 309	4 028	4 633	2 361	-
OTHER	262	666	600	462	576	1 010	13 422
INTEREST EARNINGS	940	1 430	1 488	3 858	708	1 568	34
MISCELLANEOUS	944	2 460	1 127	509	3 066	1 705	337
GENERAL EXPENDITURE	43 141	127 645	97 646	79 358	111 453	179 937	66 851
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	39 106	95 121	93 944	71 173	103 889	175 870	61 415
INSTRUCTIONAL SERVICES	22 888	57 011	50 985	44 023	55 589	104 859	(NA)
SALARIES AND WAGES	20 470	50 379	46 684	39 744	50 261	95 684	(NA)
OTHER	16 218	38 110	42 959	27 150	48 300	71 011	61 415
CAPITAL OUTLAY EXPENDITURE	2 728	25 003	3 022	5 231	2 709	3 170	4 362
CONSTRUCTION	1 800	21 736	1 563	3 145	715	1 091	236
OTHER	928	3 267	1 459	2 087	1 994	2 079	4 126
INTEREST ON DEBT	1 307	7 522	681	2 953	4 855	896	1 074
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	30 838	74 378	73 958	55 634	80 225	142 246	44 673
DEBT OUTSTANDING	27 683	109 295	20 135	124 492	69 625	16 200	10 575
LONG-TERM	27 683	109 295	20 135	124 492	69 625	16 200	10 575
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	8 775	30 500	20 135	124 470	69 625	-	303
LONG-TERM DEBT RETIRED	9 476	7 534	28 341	108 991	97 106	2 900	818
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	18 802	28 599	29 766	77 157	14 151	31 358	40 702

Item	Texas--Con.						
	San Jacinto College	South Park	Spring Branch	Spring	Tarrant County Junior College	Tyler	Yaleta
ENROLLMENT	16 795	20 536	26 203	15 133	25 746	16 209	46 486
GENERAL REVENUE	48 563	78 445	99 813	61 884	57 083	46 695	132 707
INTERGOVERNMENTAL REVENUE	21 933	34 335	26 041	18 926	31 992	23 519	103 047
FROM FEDERAL GOVERNMENT	29	2 690	-	188	267	516	651
FROM STATES	21 904	31 641	26 008	18 738	31 725	22 833	102 382
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	-	2 923	2 504	542	-	1 318	11 142
FROM CITIES AND COUNTIES	-	-	33	-	-	-	10
FROM OTHER SCHOOL SYSTEMS	-	5	-	-	-	170	4
GENERAL REVENUE FROM OWN SOURCES	26 630	44 109	73 772	42 959	25 091	23 176	29 660
TAXES	13 479	38 814	64 968	36 772	6 882	19 535	22 257
PROPERTY TAXES ONLY	13 479	38 814	64 968	36 772	6 882	19 535	22 257
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	12 969	2 780	6 014	3 127	17 925	1 534	2 271
TUITION AND TRANSPORTATION FEES	-	328	1 355	103	-	225	188
SCHOOL LUNCH SALES (GROSS)	-	2 102	4 213	2 766	-	1 034	1 293
OTHER	12 969	349	445	257	17 925	276	790
INTEREST EARNINGS	-	1 474	1 212	1 525	59	619	2 467
MISCELLANEOUS	182	1 042	1 579	1 535	224	1 488	2 665
GENERAL EXPENDITURE	39 478	70 225	102 059	56 597	49 256	39 576	123 151
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	35 379	63 896	93 857	44 249	46 487	40 250	105 218
INSTRUCTIONAL SERVICES	(NA)	35 517	47 428	25 347	(NA)	23 824	63 627
SALARIES AND WAGES	(NA)	31 849	42 414	22 110	(NA)	21 821	54 288
OTHER	35 379	28 379	46 430	18 902	46 487	16 427	41 591
CAPITAL OUTLAY EXPENDITURE	3 023	5 978	2 818	7 963	2 270	15 860	9 177
CONSTRUCTION	1 646	3 278	1 451	7 077	-	14 075	5 559
OTHER	1 377	2 700	1 367	886	2 270	1 785	3 618
INTEREST ON DEBT	1 076	350	5 384	4 386	499	3 466	8 756
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	23 430	49 544	72 466	33 066	31 231	31 443	81 250
DEBT OUTSTANDING	14 980	7 295	78 552	61 485	9 720	34 888	101 363
LONG-TERM	14 980	7 295	78 552	61 485	9 720	34 888	101 363
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	-	-	-	13 000	-	-	23 625
LONG-TERM DEBT RETIRED	3 605	1 537	8 144	8 895	2 010	1 150	11 415
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	16 069	29 477	24 235	30 500	24 789	12 378	49 342

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Utah						Virginia
	Alpine	Davis County	Granite	Jordan	Salt Lake City	Weber County	Chesapeake
ENROLLMENT[1]	32 454	44 854	67 898	57 085	24 405	23 172	24 977
GENERAL REVENUE	74 024	110 299	165 613	140 762	77 894	57 760	76 031
INTERGOVERNMENTAL REVENUE	50 944	75 309	99 559	90 144	28 903	37 668	42 260
FROM FEDERAL GOVERNMENT	123	2 130	930	47	1 029	820	1 296
FROM STATES	50 822	73 179	98 605	90 097	27 546	36 847	40 964
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 733	5 785	6 972	4 046	4 636	2 991	9 544
FROM CITIES AND COUNTIES	-	-	-	-	208	-	-
FROM OTHER SCHOOL SYSTEMS	-	-	24	-	120	-	-
GENERAL REVENUE FROM OWN SOURCES	23 080	34 990	66 054	50 618	48 991	20 092	33 771
TAXES	17 192	25 218	51 730	34 600	41 462	12 631	-
PROPERTY TAXES ONLY	17 192	25 218	51 730	34 600	41 462	12 631	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	31 148
CURRENT CHARGES	2 220	4 400	4 228	11 565	2 120	3 398	2 191
TUITION AND TRANSPORTATION FEES	123	438	969	412	261	94	167
SCHOOL LUNCH SALES (GROSS)	2 034	3 203	2 607	3 524	931	1 685	2 020
OTHER	64	760	652	7 629	928	1 620	4
INTEREST EARNINGS	2 498	3 001	7 622	2 561	4 306	1 822	-
MISCELLANEOUS	1 170	2 371	2 474	1 892	1 102	2 242	432
GENERAL EXPENDITURE	72 977	118 988	176 369	130 715	73 218	60 210	70 465
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	118
CURRENT OPERATION EXPENDITURE	66 121	98 571	151 939	116 660	70 295	51 680	67 719
INSTRUCTIONAL SERVICES	37 686	59 950	90 511	70 409	39 116	30 676	42 290
SALARIES AND WAGES	28 700	45 107	68 424	52 597	29 141	23 419	39 797
OTHER	28 435	38 621	61 427	46 251	31 179	21 005	25 429
CAPITAL OUTLAY EXPENDITURE	3 814	14 316	20 264	10 092	2 052	6 382	1 340
CONSTRUCTION	1 211	10 968	14 962	5 867	-	3 896	932
OTHER	2 603	3 348	5 302	4 225	2 052	2 487	408
INTEREST ON DEBT	3 042	6 101	4 167	3 963	870	2 147	1 268
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	41 627	64 337	100 030	75 484	43 746	32 169	45 888
DEBT OUTSTANDING	55 958	70 100	70 945	63 210	17 100	26 006	16 360
LONG-TERM	54 520	70 100	70 945	63 210	17 100	25 745	16 360
SHORT-TERM	1 438	-	-	-	-	261	-
LONG-TERM DEBT ISSUED	11 500	11 700	14 000	-	4 000	25 745	-
LONG-TERM DEBT RETIRED	2 815	2 700	7 155	5 915	2 600	2 895	1 579
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	35 083	23 990	51 643	31 794	31 499	15 988	-

Item	Virginia--Con.						
	Chesterfield County	Fairfax County	Hampton County	Henrico County	Newport News	Norfolk	Portsmouth
ENROLLMENT	35 727	123 163	20 108	30 596	25 215	35 527	18 753
GENERAL REVENUE	105 922	538 449	65 719	106 900	87 507	122 849	54 671
INTERGOVERNMENTAL REVENUE	52 658	163 871	35 763	44 184	47 132	70 062	34 819
FROM FEDERAL GOVERNMENT	73	3 647	1 171	-	2 271	3 972	1 312
FROM STATES	52 585	149 914	34 559	44 145	44 861	66 090	33 499
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 881	13 169	3 354	3 734	4 976	12 742	4 937
FROM CITIES AND COUNTIES	-	-	-	-	-	-	-
FROM OTHER SCHOOL SYSTEMS	-	10 309	32	38	-	-	9
GENERAL REVENUE FROM OWN SOURCES	53 264	374 578	29 955	62 716	40 375	52 787	19 852
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	47 939	350 027	26 885	58 783	37 060	49 965	17 504
CURRENT CHARGES	4 930	18 078	2 620	3 922	2 934	2 721	1 620
TUITION AND TRANSPORTATION FEES	389	2 697	432	360	359	309	169
SCHOOL LUNCH SALES (GROSS)	4 095	14 701	1 827	3 478	2 407	2 384	1 397
OTHER	445	679	360	84	166	28	54
INTEREST EARNINGS	248	14	176	-	138	-	540
MISCELLANEOUS	147	6 459	274	11	243	101	189
GENERAL EXPENDITURE	102 075	530 477	62 706	102 838	86 111	119 618	52 528
INTERGOVERNMENTAL EXPENDITURE	44	261	-	89	208	-	37
CURRENT OPERATION EXPENDITURE	93 952	502 834	59 894	97 964	80 886	118 082	51 260
INSTRUCTIONAL SERVICES	56 350	275 202	35 318	55 342	45 095	66 929	28 624
SALARIES AND WAGES	53 426	261 937	33 187	52 822	42 555	64 319	26 998
OTHER	37 601	227 632	24 576	42 622	35 791	51 153	22 636
CAPITAL OUTLAY EXPENDITURE	3 425	18 806	2 621	3 329	4 841	1 535	1 097
CONSTRUCTION	797	8 143	1 543	1 798	2 333	708	239
OTHER	2 628	10 663	1 077	1 532	2 508	827	858
INTEREST ON DEBT	4 655	8 575	192	1 456	176	-	134
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	64 583	333 182	40 102	65 096	54 108	80 106	33 550
DEBT OUTSTANDING	59 457	163 875	3 078	15 347	2 200	-	1 920
LONG-TERM	59 457	163 875	3 078	15 347	2 200	-	1 920
SHORT-TERM	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED	4 592	25 635	-	-	-	-	-
LONG-TERM DEBT RETIRED	4 175	15 008	414	2 784	500	-	145
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	Virginia—Con.			Washington			
	Prince William County	Richmond	Virginia Beach	Bellevue	Edmonds	Highline	Kent
ENROLLMENT[1]	35 786	28 695	58 039	15 947	16 928	15 452	16 936
GENERAL REVENUE	124 973	138 793	163 523	66 824	59 918	53 406	56 105
INTERGOVERNMENTAL REVENUE	55 525	54 563	90 974	45 226	45 842	43 259	43 597
FROM FEDERAL GOVERNMENT	2 083	1 344	5 988	–	48	102	51
FROM STATES	53 220	52 305	84 985	44 583	45 660	42 563	43 099
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	2 725	10 332	5 857	1 362	2 001	2 342	1 805
FROM CITIES AND COUNTIES	–	–	–	4	–	32	241
FROM OTHER SCHOOL SYSTEMS	222	914	–	638	134	561	206
GENERAL REVENUE FROM OWN SOURCES	69 448	84 230	72 549	21 599	14 076	10 146	12 508
TAXES	–	–	–	13 661	7 562	6 651	9 401
PROPERTY TAXES ONLY	–	–	–	13 661	7 562	6 651	9 401
CONTRIBUTION FROM PARENT GOVERNMENT	62 056	82 139	70 853	–	–	–	–
CURRENT CHARGES	4 947	1 655	1 462	3 279	3 362	2 379	2 457
TUITION AND TRANSPORTATION FEES	1 164	950	391	423	232	168	144
SCHOOL LUNCH SALES (GROSS)	3 749	1 257	1 041	1 163	1 380	874	1 148
OTHER	34	48	29	1 693	1 750	1 336	1 164
INTEREST EARNINGS	–	–	–	3 645	381	660	577
MISCELLANEOUS	2 444	436	235	1 014	2 771	456	74
GENERAL EXPENDITURE	120 803	133 176	151 446	65 707	59 273	52 977	54 049
INTERGOVERNMENTAL EXPENDITURE	–	56	–	11	11	67	67
CURRENT OPERATION EXPENDITURE	109 077	125 554	141 784	59 380	57 467	50 854	49 194
INSTRUCTIONAL SERVICES	60 665	68 965	89 696	32 959	29 266	26 402	27 171
SALARIES AND WAGES	57 128	63 629	85 656	27 303	24 171	21 451	22 065
OTHER	48 412	56 589	52 088	26 422	28 201	24 452	22 023
CAPITAL OUTLAY EXPENDITURE	8 377	5 034	5 536	5 810	1 603	1 537	3 003
CONSTRUCTION	6 271	2 961	2 419	3 850	72	515	791
OTHER	2 106	2 073	3 117	1 960	1 532	1 023	2 212
INTEREST ON DEBT	3 349	2 531	4 127	506	191	518	1 785
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	72 832	82 125	100 135	42 885	39 896	35 651	34 657
DEBT OUTSTANDING	50 338	5 482	53 412	7 830	3 190	7 395	22 880
LONG-TERM	50 338	5 482	53 412	7 830	3 190	2 145	20 080
SHORT-TERM	–	–	–	–	–	5 250	2 800
LONG-TERM DEBT ISSUED	–	–	–	1 295	–	–	–
LONG-TERM DEBT RETIRED	5 117	3 048	4 357	2 915	515	635	1 710
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	–	–	–	30 150	4 480	9 279	8 811

Item	Washington—Con.					West Virginia	
	Lake Washington	Seattle	Spokane	Tacoma	Vancouver	Cabell County	Kanawha County
ENROLLMENT	18 702	43 447	27 631	27 957	15 006	17 027	38 242
GENERAL REVENUE	72 645	185 226	95 080	125 132	51 559	51 654	116 680
INTERGOVERNMENTAL REVENUE	31 134	132 522	72 137	90 764	40 220	37 608	71 917
FROM FEDERAL GOVERNMENT	45	308	156	181	48	281	381
FROM STATES	31 030	131 790	71 831	89 924	40 164	36 991	71 536
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	1 831	12 154	6 368	8 652	2 379	8 292	8 030
FROM CITIES AND COUNTIES	10	295	–	136	7	–	–
FROM OTHER SCHOOL SYSTEMS	49	129	151	523	1	336	–
GENERAL REVENUE FROM OWN SOURCES	21 511	52 704	22 944	34 368	11 339	14 046	44 763
TAXES	13 343	40 246	15 036	24 278	5 066	11 982	35 325
PROPERTY TAXES ONLY	13 343	40 246	15 036	24 278	5 066	11 982	35 325
CONTRIBUTION FROM PARENT GOVERNMENT	–	–	–	–	–	–	–
CURRENT CHARGES	5 686	6 360	3 735	4 702	4 506	867	3 057
TUITION AND TRANSPORTATION FEES	1 163	364	265	1 373	171	265	289
SCHOOL LUNCH SALES (GROSS)	1 473	2 308	1 308	1 040	994	582	2 374
OTHER	3 049	3 688	2 162	2 289	3 341	19	394
INTEREST EARNINGS	1 776	5 537	3 595	4 280	1 398	855	4 824
MISCELLANEOUS	705	561	578	1 108	370	342	1 556
GENERAL EXPENDITURE	72 380	188 259	90 049	132 171	48 256	50 244	115 731
INTERGOVERNMENTAL EXPENDITURE	95	–	–	–	–	–	–
CURRENT OPERATION EXPENDITURE	59 468	174 626	84 206	112 687	46 314	47 801	112 704
INSTRUCTIONAL SERVICES	32 385	89 542	47 176	62 028	24 696	30 391	66 202
SALARIES AND WAGES	25 909	72 806	37 548	50 866	19 795	26 499	58 089
OTHER	27 083	85 085	37 031	50 659	21 618	17 410	46 503
CAPITAL OUTLAY EXPENDITURE	9 981	10 933	4 010	14 266	1 744	2 443	2 923
CONSTRUCTION	6 835	6 309	650	7 967	181	788	944
OTHER	3 146	4 424	3 360	6 298	1 563	1 655	1 979
INTEREST ON DEBT	2 836	2 700	1 833	5 219	197	–	104
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	39 968	119 495	57 215	80 273	32 401	34 882	82 761
DEBT OUTSTANDING	26 355	52 270	32 045	65 090	3 565	–	–
LONG-TERM	26 355	52 270	32 045	51 090	3 565	–	–
SHORT-TERM	–	–	–	14 000	–	–	–
LONG-TERM DEBT ISSUED	–	45 000	–	30	–	–	–
LONG-TERM DEBT RETIRED	815	2 800	2 210	2 624	440	–	–
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	21 133	74 651	38 256	41 396	15 185	9 191	36 509

See footnotes at end of table.

Table 8. Finances of Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[Dollar amounts in thousands. For meaning of symbols, see text]

Item	West Virginia--Con.		Wisconsin				
	Raleigh County	Wood County	Green Bay	Madison	Milwaukee	Milwaukee Area Voc-Tech No. 9	Racine
ENROLLMENT[1]	17 656	17 186	15 646	21 030	82 645	21 861	20 382
GENERAL REVENUE	49 037	49 136	60 783	100 240	382 314	28 922	82 533
INTERGOVERNMENTAL REVENUE	33 706	36 204	30 292	28 983	298 057	26 370	48 222
FROM FEDERAL GOVERNMENT	-	-	9	100	101	2 901	28
FROM STATES	33 706	36 144	30 123	28 000	291 256	21 618	48 108
FEDERAL AID DISTRIBUTED BY STATE GOVERNMENTS	3 565	2 649	2 756	4 484	29 793	-	3 737
FROM CITIES AND COUNTIES	-	-	-	-	5 940	1 851	-
FROM OTHER SCHOOL SYSTEMS	-	60	160	883	760	-	86
GENERAL REVENUE FROM OWN SOURCES	15 331	12 931	30 491	71 256	144 257	52 552	35 311
TAXES	11 408	9 782	26 190	65 368	138 435	34 547	32 212
PROPERTY TAXES ONLY	11 408	9 782	26 190	65 368	138 435	34 547	32 212
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	775	1 094	1 078	2 234	3 090	18 005	1 396
TUITION AND TRANSPORTATION FEES	113	62	-	48	34	-	51
SCHOOL LUNCH SALES (GROSS)	647	961	908	1 229	2 118	-	1 129
OTHER	16	71	169	957	938	18 005	216
INTEREST EARNINGS	2 709	1 587	2 293	2 239	1 461	-	1 279
MISCELLANEOUS	438	469	930	1 415	1 271	-	424
GENERAL EXPENDITURE	53 456	48 689	59 068	97 273	374 368	71 071	81 783
INTERGOVERNMENTAL EXPENDITURE	-	2	22	64	[10]5 940	-	-
CURRENT OPERATION EXPENDITURE	43 010	47 284	56 945	94 083	362 722	67 882	79 467
INSTRUCTIONAL SERVICES	27 035	30 139	35 009	55 506	214 259	(NA)	47 510
SALARIES AND WAGES	23 028	26 206	27 119	42 804	157 768	(NA)	37 441
OTHER	15 975	17 145	21 936	38 577	148 463	67 882	31 957
CAPITAL OUTLAY EXPENDITURE	9 139	990	1 466	2 410	5 705	1 981	1 633
CONSTRUCTION	7 132	250	594	1 295	35	-	26
OTHER	2 007	740	873	1 115	5 671	1 981	1 607
INTEREST ON DEBT	1 307	414	635	716	-	1 209	684
EXHIBIT: EXPENDITURE FOR SALARIES AND WAGES	31 160	35 016	38 671	62 680	228 864	42 150	53 228
DEBT OUTSTANDING	13 690	4 555	10 925	13 400	(10)	23 236	11 411
LONG-TERM	13 690	4 555	10 925	13 400	-	15 236	1 911
SHORT-TERM	-	-	-	-	-	8 000	[9] 500
LONG-TERM DEBT ISSUED	-	-	-	-	-	1 250	-
LONG-TERM DEBT RETIRED	4 625	490	1 261	1 770	-	1 298	913
CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	22 891	15 039	23 373	14 880	126 588	20 399	19 111

Note: Because of rounding, detail may not add to totals. Interschool system transactions are included in this table, rather than excluded as in tables 1-4.

[1] Fall 1982 enrollments are shown for the 59 local institutions of higher education published in the Education Directory, Colleges and Universities, 1983-84, National Center for Education Statistics. Fall 1984 enrollments for the 340 elementary and secondary school systems in this table were provided by State education agencies.

[2] $28,360,000 of school bonded indebtedness incurred by the city of Birmingham.

[3] $22,855,000 of school bonded indebtedness incurred by the city of San Francisco. San Francisco Unified School District paid $5.9 million in fiscal year 1984-85 for debt service.

[4] The following amounts (in thousands of dollars) are excluded from the expenditure data shown herein as they are interfund transfers made into the school system's or its parent government's employee retirement fund: Chicago, $58,111; Denver, $23,452; Des Moines, $1,182; Fulton County, $7,575; Hawaii Public Schools, $92,171; Kansas City, MO, $3,185; Minneapolis, $644; New York City, $574,946; Omaha, $3,479; St. Louis, $9,090; St. Paul, $409; and Wichita, $322.

[5] $109,049,000 of school bonded indebtedness incurred by the city of Atlanta. Atlanta Independent School District paid $1,123,259 in fiscal year 1984-85 to the city of Atlanta for debt service.

[6] Excludes enrollment and financial data for De Kalb Community College.

[7] Excludes $524,325,000 (as of August 31, 1984) in long-term debt incurred by the Chicago School Finance Authority.

[8] $99,928,000 of school bonded indebtedness incurred by the city of Newark.

[9] Effective fiscal year 1983, New York State assumed control of the senior colleges of the City University of New York. The 1984-85 financial data reflect activities of only community and technical colleges.

[10] $21,900,000 of school bonded indebtedness incurred by the city of Milwaukee. Intergovernmental expenditure represents debt service payments to the city of Milwaukee.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85

[For meaning of symbols, see text]

Item	Alabama						Alaska
	Baldwin County	Birmingham	Huntsville	Jefferson County	Mobile County	Montgomery County	Anchorage
GENERAL REVENUE	2 137.84	2 292.28	2 356.47	2 236.62	1 869.93	2 048.15	7 034.37
INTERGOVERNMENTAL REVENUE	1 617.67	1 560.43	1 974.34	1 537.25	1 470.64	1 754.32	5 495.88
GENERAL REVENUE FROM OWN SOURCES	520.17	731.84	381.93	699.37	399.29	293.83	1 538.49
TAXES	304.12	560.98	236.77	508.73	308.62	139.85	-
PROPERTY TAXES ONLY	304.12	560.98	236.77	508.73	308.62	139.85	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	1 274.70
CURRENT CHARGES	65.97	58.21	94.27	141.28	58.12	91.54	103.77
INTEREST EARNINGS	103.36	81.40	27.47	15.51	5.73	48.81	152.04
MISCELLANEOUS	46.52	31.26	23.42	33.85	26.82	13.63	7.97
GENERAL EXPENDITURE	1 990.49	2 352.66	2 424.93	2 292.46	1 946.05	2 084.28	7 168.97
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	1 790.59	2 171.54	2 234.96	2 174.36	1 807.78	1 902.00	5 065.31
INSTRUCTIONAL SERVICES	1 086.26	1 212.58	1 297.15	1 280.46	1 054.40	1 127.54	4 149.82
OTHER	704.33	958.95	937.81	893.90	753.37	774.46	915.49
CAPITAL OUTLAY EXPENDITURE	159.48	179.01	161.72	86.02	103.21	182.28	1 847.39
INTEREST ON DEBT	40.42	2.11	28.27	32.08	35.06	-	256.27
EXHIBIT: SALARIES AND WAGES	1 404.51	1 746.32	1 797.71	1 699.73	1 402.87	1 490.60	3 555.91
DEBT OUTSTANDING	835.78	124.31	528.54	528.84	560.77	-	3 571.41

Item	Arizona						
	Glendale Union High	Maricopa County Community College	Mesa Unified	Paradise Valley Unified	Phoenix Union High	Pima County Junior College	Scottsdale Unified
GENERAL REVENUE	2 800.79	1 740.71	2 572.56	3 045.32	4 342.37	1 610.32	3 034.02
INTERGOVERNMENTAL REVENUE	2 010.67	485.26	1 750.87	1 997.20	1 952.08	433.03	1 703.95
GENERAL REVENUE FROM OWN SOURCES	790.12	1 255.44	821.69	1 048.12	2 390.30	1 177.29	1 330.07
TAXES	619.82	765.58	715.62	916.86	1 933.09	693.27	1 193.94
PROPERTY TAXES ONLY	619.82	765.58	715.62	916.86	1 933.09	693.27	1 193.94
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	93.62	464.03	62.25	68.47	46.00	454.18	77.65
INTEREST EARNINGS	45.73	1.05	40.02	62.70	98.27	17.07	60.53
MISCELLANEOUS	30.94	24.78	3.80	.08	313.00	12.78	77.96
GENERAL EXPENDITURE	2 877.52	1 772.61	2 709.09	2 899.62	3 644.96	1 559.97	2 939.43
INTERGOVERNMENTAL EXPENDITURE	19.56	-	1.52	14.04	19.60	-	5.59
CURRENT OPERATION EXPENDITURE	2 635.62	1 666.80	2 120.78	2 268.81	3 113.96	1 464.41	2 735.08
INSTRUCTIONAL SERVICES	1 483.11	(NA)	1 208.35	1 327.37	1 629.53	(NA)	1 700.84
OTHER	1 152.51	1 666.80	912.42	941.44	1 484.43	1 464.41	1 034.24
CAPITAL OUTLAY EXPENDITURE	164.18	79.00	431.01	403.37	476.40	85.66	196.95
INTEREST ON DEBT	58.16	26.82	155.78	213.41	35.00	9.90	1.81
EXHIBIT: SALARIES AND WAGES	1 728.15	1 130.65	1 422.52	1 529.46	1 977.76	1 017.93	1 965.07
DEBT OUTSTANDING	699.85	651.31	2 313.29	2 753.53	304.35	206.15	-

Item	Arizona--Con.		Arkansas		California		
	Tucson Unified	Washington Elementary	Little Rock	Pulaski County Special	ABC Unified	Anaheim Union High	Bakersfield Elementary
GENERAL REVENUE	2 734.47	2 571.74	2 957.29	2 583.66	3 194.08	3 614.17	2 900.45
INTERGOVERNMENTAL REVENUE	1 925.19	1 876.62	1 162.27	1 436.07	2 669.38	2 278.13	2 337.62
GENERAL REVENUE FROM OWN SOURCES	809.28	695.13	1 795.02	1 147.59	524.70	1 336.05	562.84
TAXES	714.46	545.65	1 605.61	887.11	350.55	975.96	474.32
PROPERTY TAXES ONLY	714.46	545.65	1 605.61	887.11	350.55	975.96	474.32
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	62.74	71.84	130.59	121.48	65.73	88.70	49.47
INTEREST EARNINGS	14.02	63.68	34.44	34.17	90.38	118.14	74.71
MISCELLANEOUS	18.06	13.95	24.38	104.83	18.04	153.25	14.33
GENERAL EXPENDITURE	2 733.29	2 613.26	3 101.57	2 748.85	3 265.75	3 319.17	2 865.26
INTERGOVERNMENTAL EXPENDITURE	.54	7.99	.19	8.30	67.59	175.07	.20
CURRENT OPERATION EXPENDITURE	2 608.99	2 145.10	2 782.27	2 371.62	3 093.99	2 952.61	2 730.57
INSTRUCTIONAL SERVICES	1 553.42	1 406.16	1 690.64	1 429.89	1 865.75	1 727.51	1 651.02
OTHER	1 055.57	738.94	1 091.62	941.72	1 228.24	1 225.10	1 079.55
CAPITAL OUTLAY EXPENDITURE	114.95	418.91	236.44	271.47	87.04	155.51	134.49
INTEREST ON DEBT	8.81	41.27	62.68	97.46	17.12	35.98	-
EXHIBIT: SALARIES AND WAGES	1 874.72	1 507.55	2 037.71	1 768.36	2 240.15	2 053.17	1 981.13
DEBT OUTSTANDING	149.98	812.38	1 110.54	1 338.09	304.55	592.32	-

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	California--Con.						
	Capistrano Unified	Cerritos Community College	Chino Unified	Clovis Unified	Coast Community College	Compton Unified	Conejo Valley Unified
GENERAL REVENUE	3 108.32	1 497.63	3 170.03	3 240.52	1 175.96	3 745.20	3 128.69
INTERGOVERNMENTAL REVENUE	1 419.51	1 240.19	2 521.70	2 152.74	705.32	3 348.73	1 790.55
GENERAL REVENUE FROM OWN SOURCES	1 688.81	257.44	648.34	1 087.78	470.65	396.47	1 338.14
TAXES	1 431.60	78.80	508.37	875.65	300.31	250.60	1 109.21
PROPERTY TAXES ONLY	1 431.60	78.80	508.37	875.65	300.31	250.60	1 109.21
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	67.98	176.21	51.55	81.96	161.79	27.59	93.29
INTEREST EARNINGS	127.72	-	65.89	107.24	8.54	86.68	87.00
MISCELLANEOUS	61.50	2.44	22.53	22.94	-	29.61	48.64
GENERAL EXPENDITURE	2 900.01	1 365.96	3 089.34	3 041.20	1 161.57	3 797.83	3 077.46
INTERGOVERNMENTAL EXPENDITURE	57.18	-	49.35	10.56	-	1.05	5.07
CURRENT OPERATION EXPENDITURE	2 638.60	1 273.65	2 653.62	2 815.45	1 076.76	3 602.69	2 889.78
INSTRUCTIONAL SERVICES	1 549.98	(NA)	1 667.79	1 546.64	(NA)	1 924.66	1 719.12
OTHER	1 089.22	1 273.65	985.82	1 268.81	1 076.76	1 678.04	1 170.66
CAPITAL OUTLAY EXPENDITURE	136.39	89.10	307.17	117.25	69.51	189.27	75.58
INTEREST ON DEBT	67.84	3.21	79.20	97.93	15.31	4.81	57.02
EXHIBIT: SALARIES AND WAGES	1 855.70	987.68	1 950.56	1 926.66	737.44	2 530.77	1 973.59
DEBT OUTSTANDING	1 178.81	36.66	1 294.69	1 569.55	306.12	97.59	966.43

Item	California--Con.						
	Contra Costa Community College	Corona-Norco Unified	East Side Union High	El Camino Community College	Elk Grove Unified	Foothill-De Anza Community College	Fremont Unified
GENERAL REVENUE	1 767.36	3 067.94	3 640.46	1 368.46	3 151.53	1 689.97	3 119.86
INTERGOVERNMENTAL REVENUE	982.90	2 375.20	2 363.19	874.25	2 611.95	1 002.88	2 233.97
GENERAL REVENUE FROM OWN SOURCES	784.46	692.74	1 277.27	494.20	539.58	687.08	885.89
TAXES	434.66	566.66	1 109.83	180.89	447.47	325.84	652.74
PROPERTY TAXES ONLY	434.66	566.66	1 109.83	180.89	447.47	325.84	652.74
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	310.58	74.55	51.78	313.01	-	348.38	64.05
INTEREST EARNINGS	-	49.83	42.72	-	21.81	-	38.94
MISCELLANEOUS	39.22	1.70	72.95	.30	70.31	12.87	130.17
GENERAL EXPENDITURE	1 741.61	2 990.14	3 532.50	1 390.86	2 974.28	1 625.02	2 991.73
INTERGOVERNMENTAL EXPENDITURE	-	-	198.37	-	.91	-	3.55
CURRENT OPERATION EXPENDITURE	1 727.72	2 929.37	3 218.58	1 350.92	2 852.13	1 552.65	2 785.70
INSTRUCTIONAL SERVICES	(NA)	1 658.72	1 819.59	(NA)	1 794.83	(NA)	1 725.28
OTHER	1 727.72	1 270.65	1 399.00	1 350.92	1 057.30	1 552.65	1 060.42
CAPITAL OUTLAY EXPENDITURE	13.63	44.62	60.02	39.94	78.72	67.05	134.25
INTEREST ON DEBT	.26	16.15	55.53	-	42.52	5.33	8.23
EXHIBIT: SALARIES AND WAGES	1 173.10	2 054.91	2 177.89	908.40	2 115.50	1 038.50	2 081.42
DEBT OUTSTANDING	5.24	282.32	1 083.75	-	731.72	126.81	174.31

Item	California--Con.						
	Fresno Unified	Garden Grove Unified	Glendale Unified	Grossmont Community College	Grossmont Union High	Hacienda-La Puente Unified	Hayward Unified
GENERAL REVENUE	3 372.32	3 231.98	3 160.59	1 444.38	3 627.51	3 442.37	3 337.17
INTERGOVERNMENTAL REVENUE	2 734.71	2 249.66	2 399.89	808.83	2 233.19	2 958.97	2 383.00
GENERAL REVENUE FROM OWN SOURCES	637.61	982.32	760.70	635.55	1 394.32	483.40	954.17
TAXES	500.56	802.71	458.43	469.47	1 172.01	344.07	790.62
PROPERTY TAXES ONLY	500.56	802.71	458.43	469.47	1 172.01	344.07	790.62
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	37.35	60.70	70.44	161.86	85.71	58.92	84.35
INTEREST EARNINGS	78.02	83.99	168.12	-	87.97	42.22	68.02
MISCELLANEOUS	21.68	34.91	63.70	4.23	48.63	38.19	71.18
GENERAL EXPENDITURE	3 299.02	3 117.04	3 028.44	1 438.35	3 653.61	3 415.00	3 246.82
INTERGOVERNMENTAL EXPENDITURE	.47	1.18	3.93	-	-	92.79	2.32
CURRENT OPERATION EXPENDITURE	3 129.28	3 030.75	2 908.18	1 400.16	3 518.23	3 267.00	3 147.98
INSTRUCTIONAL SERVICES	1 913.18	1 915.44	1 747.80	(NA)	2 057.56	2 002.24	1 954.86
OTHER	1 216.11	1 115.31	1 160.38	1 400.16	1 460.66	1 264.76	1 193.12
CAPITAL OUTLAY EXPENDITURE	163.35	77.10	111.27	36.55	134.18	55.20	91.47
INTEREST ON DEBT	5.92	8.00	5.06	1.65	1.20	-	5.05
EXHIBIT: SALARIES AND WAGES	2 288.61	2 263.10	2 044.97	982.05	2 491.86	2 281.92	2 276.63
DEBT OUTSTANDING	99.35	165.81	89.55	29.79	-	-	94.10

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	California--Con.						
	Huntington Beach Union High	Irvine Unified	Kern Community College	Kern Union High School	Lodi Unified	Long Beach City College	Long Beach Unified
GENERAL REVENUE	4 002.00	3 362.57	2 090.88	3 244.36	3 365.14	1 708.10	3 181.77
INTERGOVERNMENTAL REVENUE	2 691.78	1 246.10	358.42	1 104.53	2 721.43	1 306.76	2 710.08
GENERAL REVENUE FROM OWN SOURCES	1 310.22	2 116.47	1 732.46	4 139.82	643.71	401.34	471.69
TAXES	1 157.49	1 814.59	1 332.13	3 351.64	503.62	132.05	361.15
PROPERTY TAXES ONLY	1 157.49	1 814.59	1 332.13	3 351.64	503.62	132.05	361.15
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	64.37	88.30	398.97	74.42	47.42	269.07	62.02
INTEREST EARNINGS	57.50	152.31	-	342.27	79.04	.01	36.03
MISCELLANEOUS	30.86	61.27	1.36	371.49	13.64	.21	12.49
GENERAL EXPENDITURE	4 080.31	3 246.69	1 981.54	4 366.54	3 348.12	1 679.99	3 066.28
INTERGOVERNMENTAL EXPENDITURE	566.78	17.65	-	1.82	10.09	-	1.23
CURRENT OPERATION EXPENDITURE	3 372.71	2 951.28	1 910.77	3 905.57	2 781.78	1 616.46	3 029.06
INSTRUCTIONAL SERVICES	1 940.83	1 682.35	(NA)	2 024.37	1 682.37	(NA)	1 782.73
OTHER	1 431.88	1 268.94	1 910.77	1 881.20	1 099.41	1 616.46	1 246.33
CAPITAL OUTLAY EXPENDITURE	131.98	139.92	70.01	459.15	519.08	63.53	35.99
INTEREST ON DEBT	8.84	137.84	.76	-	37.17	-	-
EXHIBIT: SALARIES AND WAGES	2 343.76	2 025.99	1 266.34	2 722.99	1 990.44	1 109.91	2 229.31
DEBT OUTSTANDING	194.87	2 096.55	8.33	-	594.96	-	-

Item	California--Con.						
	Los Angeles Community College	Los Angeles Unified	Los Rios Community College	Montebello Unified	Mount Diablo Unified	Mount San Antonio Community College	Newport-Mesa Unified
GENERAL REVENUE	1 632.88	3 783.58	1 611.16	3 270.99	3 167.48	1 504.14	4 120.90
INTERGOVERNMENTAL REVENUE	1 126.15	3 221.56	1 165.36	2 850.25	2 166.88	1 150.30	1 160.08
GENERAL REVENUE FROM OWN SOURCES	506.73	562.02	445.80	420.74	1 000.60	353.83	2 960.82
TAXES	244.21	421.42	194.34	303.85	829.56	213.59	2 089.36
PROPERTY TAXES ONLY	244.21	421.42	194.34	303.85	829.56	213.59	2 089.36
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	262.36	48.50	251.46	49.34	76.51	140.24	121.77
INTEREST EARNINGS	-	80.19	-	63.40	21.32	-	144.99
MISCELLANEOUS	.16	11.91	-	4.14	73.21	-	604.70
GENERAL EXPENDITURE	1 737.10	3 722.28	1 623.19	3 207.76	3 063.18	1 468.82	3 614.64
INTERGOVERNMENTAL EXPENDITURE	-	.67	-	.08	1.66	-	28.55
CURRENT OPERATION EXPENDITURE	1 701.20	3 615.26	1 606.09	3 086.28	2 991.05	1 410.55	3 470.91
INSTRUCTIONAL SERVICES	(NA)	2 079.08	(NA)	1 800.20	1 846.57	(NA)	1 965.98
OTHER	1 701.20	1 536.17	1 606.09	1 286.08	1 144.48	1 410.55	1 504.94
CAPITAL OUTLAY EXPENDITURE	33.94	98.68	15.16	106.67	62.71	57.13	87.30
INTEREST ON DEBT	1.95	7.67	1.94	14.73	7.75	1.14	27.88
EXHIBIT: SALARIES AND WAGES	1 132.35	2 555.10	979.06	2 256.19	2 217.85	1 006.21	2 446.19
DEBT OUTSTANDING	13.46	171.88	21.57	288.55	135.45	21.86	478.39

Item	California--Con.						
	North Orange Grove Community College	Norwalk-La Mirada Unified	Oakland Unified	Ontario-Montclair Elementary	Orange Unified	Palomar College	Pasadena Area Community College
GENERAL REVENUE	1 544.46	3 200.85	3 678.15	2 989.36	3 262.77	1 699.21	1 951.94
INTERGOVERNMENTAL REVENUE	933.63	2 659.60	3 137.31	2 424.42	1 800.51	755.56	1 473.14
GENERAL REVENUE FROM OWN SOURCES	610.83	541.25	540.84	564.95	1 462.26	943.65	478.79
TAXES	325.20	334.14	430.82	456.03	1 193.01	632.88	166.40
PROPERTY TAXES ONLY	325.20	334.14	430.82	456.03	1 193.01	632.88	166.40
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	278.97	68.56	44.43	43.63	90.62	310.77	308.55
INTEREST EARNINGS	-	65.48	46.09	52.94	82.51	-	-
MISCELLANEOUS	6.65	73.08	19.50	12.35	96.12	-	3.84
GENERAL EXPENDITURE	1 681.49	3 206.48	3 674.92	2 907.36	3 096.06	1 742.08	1 895.96
INTERGOVERNMENTAL EXPENDITURE	-	83.53	1.51	-	.44	-	-
CURRENT OPERATION EXPENDITURE	1 625.04	3 002.78	3 780.98	2 851.99	3 006.09	1 665.93	1 823.63
INSTRUCTIONAL SERVICES	(NA)	1 671.14	2 091.67	1 846.81	1 761.03	(NA)	(NA)
OTHER	1 625.04	1 331.64	1 689.31	1 005.18	1 245.06	1 665.93	1 823.63
CAPITAL OUTLAY EXPENDITURE	55.59	116.36	58.15	54.73	61.06	74.36	72.33
INTEREST ON DEBT	.86	3.81	34.28	.65	28.48	1.79	-
EXHIBIT: SALARIES AND WAGES	1 034.50	2 080.01	2 572.46	2 058.09	2 057.20	1 016.73	1 587.34
DEBT OUTSTANDING	-	100.52	565.86	6.69	485.73	40.95	-

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	California--Con.						
	Pasadena Unified	Peralta Community College	Placentia Unified	Pomona Unified	Poway Unified	Rancho Santiago Community College	Richmond Unified
GENERAL REVENUE	3 331.90	1 360.23	3 320.62	3 344.70	3 155.90	1 675.85	3 229.24
INTERGOVERNMENTAL REVENUE	2 726.07	1 180.56	1 805.81	3 011.26	1 734.13	996.84	2 319.80
GENERAL REVENUE FROM OWN SOURCES	605.83	179.67	1 514.81	333.44	1 421.77	679.01	909.44
TAXES	447.69	148.49	1 154.51	214.13	1 229.40	445.10	792.38
PROPERTY TAXES ONLY	447.69	148.49	1 154.51	214.13	1 229.40	445.10	792.38
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	55.70	31.19	104.95	63.76	61.47	230.27	48.49
INTEREST EARNINGS	74.01	-	170.59	46.85	53.68	-	44.81
MISCELLANEOUS	28.44	-	84.76	6.69	77.22	3.64	23.77
GENERAL EXPENDITURE	3 320.41	1 415.81	3 270.34	3 354.22	2 838.22	1 678.86	3 293.99
INTERGOVERNMENTAL EXPENDITURE	.81	-	58.93	39.19	-	-	.96
CURRENT OPERATION EXPENDITURE	3 250.06	1 340.97	2 761.69	3 203.07	2 756.72	1 514.81	3 250.13
INSTRUCTIONAL SERVICES	1 836.62	(NA)	1 590.70	1 839.90	1 654.46	(NA)	1 796.18
OTHER	1 413.44	1 340.97	1 170.99	1 363.17	1 102.26	1 514.81	1 453.95
CAPITAL OUTLAY EXPENDITURE	66.12	52.76	352.97	109.09	53.93	164.05	38.61
INTEREST ON DEBT	3.41	22.07	96.95	2.87	27.57	-	4.28
EXHIBIT: SALARIES AND WAGES	2 205.20	932.73	1 981.12	2 282.81	1 988.54	1 053.48	2 294.23
DEBT OUTSTANDING	68.67	304.58	1 588.57	49.83	275.12	-	88.14

Item	California--Con.						
	Riverside Unified	Rowland Unified	Sacramento Unified	Saddleback Community College	Saddleback Valley Unified	San Bernardino Community College	San Bernardino Unified
GENERAL REVENUE	3 057.09	3 122.66	3 361.74	1 539.33	3 164.00	1 498.61	3 437.24
INTERGOVERNMENTAL REVENUE	2 318.27	2 710.87	2 729.47	501.52	1 351.96	1 027.77	2 782.36
GENERAL REVENUE FROM OWN SOURCES	738.82	411.79	632.27	1 037.81	1 812.04	470.84	654.88
TAXES	638.67	249.97	507.00	874.96	1 562.33	281.96	512.57
PROPERTY TAXES ONLY	638.67	249.97	507.00	874.96	1 562.33	281.96	512.57
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	57.44	64.42	48.76	159.33	55.68	185.74	63.23
INTEREST EARNINGS	41.52	28.18	68.27	-	123.09	-	65.17
MISCELLANEOUS	1.18	69.22	8.24	3.52	70.95	3.14	13.91
GENERAL EXPENDITURE	2 962.05	2 918.86	3 412.48	1 854.82	2 986.48	1 513.18	3 307.53
INTERGOVERNMENTAL EXPENDITURE	.13	73.10	.76	-	33.55	-	.06
CURRENT OPERATION EXPENDITURE	2 887.97	2 708.24	3 295.27	1 536.95	2 646.63	1 479.49	3 228.24
INSTRUCTIONAL SERVICES	1 630.65	1 581.74	1 966.50	(NA)	1 664.55	(NA)	1 911.05
OTHER	1 257.32	1 126.51	1 328.77	1 536.95	982.09	1 479.49	1 317.19
CAPITAL OUTLAY EXPENDITURE	56.07	137.51	106.55	312.69	253.85	33.69	74.40
INTEREST ON DEBT	17.87	-	9.89	5.18	52.45	-	4.83
EXHIBIT: SALARIES AND WAGES	2 032.83	1 968.63	2 419.60	1 094.06	1 864.41	961.13	2 240.09
DEBT OUTSTANDING	324.26	-	236.63	91.54	844.53	-	90.68

Item	California--Con.						
	San Diego Community College	San Diego Unified	San Francisco Community College	San Francisco Unified	San Joaquin Delta Community College	San Jose Community College	San Jose Unified
GENERAL REVENUE	2 040.94	3 606.03	2 393.89	3 409.16	1 469.62	1 432.37	3 635.90
INTERGOVERNMENTAL REVENUE	1 553.51	2 203.93	2 095.93	2 849.36	942.67	672.58	2 211.64
GENERAL REVENUE FROM OWN SOURCES	487.43	1 402.09	297.96	559.80	526.95	759.79	1 424.27
TAXES	383.04	1 221.85	136.53	430.64	278.75	606.60	1 133.25
PROPERTY TAXES ONLY	383.04	1 221.85	136.53	430.64	278.75	606.60	1 133.25
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	68.96	63.38	157.31	44.84	248.19	153.19	41.80
INTEREST EARNINGS	21.00	71.50	-	17.42	-	-	67.46
MISCELLANEOUS	14.43	45.35	4.12	66.90	-	-	181.75
GENERAL EXPENDITURE	2 012.34	3 651.91	2 487.12	3 470.71	1 464.74	1 480.03	3 453.60
INTERGOVERNMENTAL EXPENDITURE	-	.17	-	65.27	-	-	105.36
CURRENT OPERATION EXPENDITURE	1 973.22	3 558.39	2 470.48	3 338.38	1 418.45	1 441.38	3 255.68
INSTRUCTIONAL SERVICES	(NA)	2 005.77	(NA)	1 858.62	(NA)	(NA)	2 013.76
OTHER	1 973.22	1 552.62	2 470.48	1 479.76	1 418.45	1 441.38	1 241.92
CAPITAL OUTLAY EXPENDITURE	37.41	89.70	15.94	67.06	38.68	38.64	53.99
INTEREST ON DEBT	1.72	3.66	.70	-	7.61	-	38.57
EXHIBIT: SALARIES AND WAGES	1 400.38	2 520.40	1 795.14	2 300.70	884.99	903.22	2 221.51
DEBT OUTSTANDING	36.01	70.98	16.90	(2)	104.41	-	715.32

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	California—Con.						
	San Juan Unified	San Mateo Community College	Santa Ana Unified	Santa Monica Community College	Simi Valley Unified	Sonoma County Junior College	South County Community College
GENERAL REVENUE	3 322.75	1 605.86	3 128.07	1 444.65	3 107.23	1 464.65	1 291.54
INTERGOVERNMENTAL REVENUE	2 533.12	662.94	2 143.50	1 095.35	2 156.39	949.11	919.44
GENERAL REVENUE FROM OWN SOURCES	789.63	942.91	984.57	349.30	950.85	515.54	372.09
TAXES	498.86	600.91	873.68	103.63	731.28	418.66	199.74
PROPERTY TAXES ONLY	498.86	600.91	873.68	103.63	731.28	418.66	199.74
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	67.47	280.36	55.71	223.49	80.49	96.88	168.25
INTEREST EARNINGS	82.34	1.90	45.57	-	96.50	-	-
MISCELLANEOUS	140.95	59.74	9.61	22.18	42.57	-	4.11
GENERAL EXPENDITURE	3 197.51	1 696.49	3 033.30	1 477.53	2 962.97	1 465.04	1 359.13
INTERGOVERNMENTAL EXPENDITURE	11.78	-	.11	-	1.75	-	-
CURRENT OPERATION EXPENDITURE	3 086.38	1 628.31	2 956.88	1 394.26	2 880.48	1 381.73	1 327.91
INSTRUCTIONAL SERVICES	1 783.09	(NA)	1 805.60	(NA)	1 715.18	(NA)	(NA)
OTHER	1 303.29	1 628.31	1 151.28	1 394.26	1 165.30	1 381.73	1 327.91
CAPITAL OUTLAY EXPENDITURE	91.36	63.07	51.91	83.26	76.49	81.91	25.91
INTEREST ON DEBT	7.79	5.11	24.41	-	4.26	1.40	5.31
EXHIBIT: SALARIES AND WAGES	2 250.01	1 050.44	2 114.44	1 007.94	1 986.79	1 005.23	870.96
DEBT OUTSTANDING	179.04	71.36	461.52	-	42.65	34.16	192.55

Item	California—Con.						
	State Center Community College	Stockton Unified	Sweetwater Union High	Torrance Unified	Ventura County Community College	Visalia Unified	West Valley College
GENERAL REVENUE	1 768.52	3 482.75	3 536.83	3 195.93	1 640.02	3 153.36	1 167.51
INTERGOVERNMENTAL REVENUE	915.65	2 897.69	2 711.94	2 291.11	899.70	2 582.38	588.19
GENERAL REVENUE FROM OWN SOURCES	852.88	585.05	824.89	904.82	740.32	570.98	579.32
TAXES	505.63	482.76	663.48	534.05	415.87	449.43	473.94
PROPERTY TAXES ONLY	505.63	482.76	663.48	534.05	415.87	449.43	473.94
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	347.25	27.18	23.92	85.72	324.45	63.09	105.33
INTEREST EARNINGS	-	47.37	80.36	73.87	-	45.23	-
MISCELLANEOUS	-	27.75	57.13	211.18	-	13.22	.04
GENERAL EXPENDITURE	1 863.98	3 518.17	3 324.19	3 267.95	1 597.75	3 109.54	1 291.24
INTERGOVERNMENTAL EXPENDITURE	-	.95	.42	100.88	-	38.59	-
CURRENT OPERATION EXPENDITURE	1 778.86	3 424.09	3 234.69	2 917.82	1 482.06	2 932.99	1 177.94
INSTRUCTIONAL SERVICES	(NA)	1 922.04	1 934.83	1 785.30	(NA)	1 749.22	(NA)
OTHER	1 778.86	1 502.05	1 299.86	1 132.52	1 482.06	1 183.76	1 177.94
CAPITAL OUTLAY EXPENDITURE	85.12	81.66	81.75	240.87	114.93	135.19	112.32
INTEREST ON DEBT	-	11.47	7.33	8.39	.77	2.77	.99
EXHIBIT: SALARIES AND WAGES	1 245.20	2 374.66	2 295.73	2 146.96	997.84	2 034.48	828.75
DEBT OUTSTANDING	-	210.88	104.66	174.40	-	48.07	99.63

Item	Colorado						
	Adams-Arapahoe	Boulder Valley	Cherry Creek	Colorado Springs	Denver	Jefferson County	Littleton
GENERAL REVENUE	3 683.05	4 036.25	4 257.82	3 386.40	4 525.59	3 710.29	3 908.09
INTERGOVERNMENTAL REVENUE	1 848.97	1 359.14	1 118.00	1 685.55	1 389.36	1 562.67	1 802.95
GENERAL REVENUE FROM OWN SOURCES	1 834.08	2 677.11	3 139.82	1 700.84	3 136.23	2 147.61	2 105.13
TAXES	1 554.64	2 265.33	2 709.60	1 406.97	2 886.93	1 732.65	1 605.05
PROPERTY TAXES ONLY	1 554.64	2 265.33	2 709.60	1 406.97	2 886.93	1 732.65	1 605.05
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	119.32	158.88	162.45	132.48	66.15	278.64	75.40
INTEREST EARNINGS	160.11	129.30	256.07	75.02	111.33	53.16	104.52
MISCELLANEOUS	-	123.60	11.70	86.37	71.81	83.16	320.16
GENERAL EXPENDITURE	3 930.34	4 118.62	4 455.79	3 166.79	4 030.22	3 667.58	3 592.30
INTERGOVERNMENTAL EXPENDITURE	29.54	15.63	-	18.68	35.94	19.88	36.52
CURRENT OPERATION EXPENDITURE	3 097.29	3 479.39	3 118.15	2 927.23	3 628.91	3 373.74	3 135.05
INSTRUCTIONAL SERVICES	1 485.42	1 699.77	1 471.24	1 488.77	2 107.79	1 691.08	1 595.57
OTHER	1 611.87	1 779.63	1 646.91	1 438.47	1 521.12	1 682.67	1 549.48
CAPITAL OUTLAY EXPENDITURE	592.86	490.61	1 052.87	218.20	362.11	254.36	265.37
INTEREST ON DEBT	210.64	192.99	284.78	2.68	3.26	19.59	135.36
EXHIBIT: SALARIES AND WAGES	2 165.96	2 478.80	2 153.99	2 072.08	2 899.74	2 329.54	2 105.35
DEBT OUTSTANDING	3 181.69	1 528.48	5 331.42	6.53	57.83	214.36	2 177.95

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Colorado--Con.				Connecticut		
	Mesa Valley	Northglenn-Thornton	Poudre	Pueblo	Bridgeport	Hartford	New Haven
GENERAL REVENUE	3 742.96	3 747.10	3 379.44	3 389.23	3 780.83	4 809.96	3 766.24
INTERGOVERNMENTAL REVENUE	1 566.96	1 974.51	1 456.75	2 082.66	2 391.11	3 147.44	2 459.41
GENERAL REVENUE FROM OWN SOURCES	1 676.00	1 772.59	1 922.69	1 306.57	1 399.72	1 662.52	1 306.82
TAXES	1 423.78	1 158.04	1 684.45	1 048.72	-	-	-
PROPERTY TAXES ONLY	1 423.78	1 158.04	1 684.45	1 048.72	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	1 353.87	1 593.70	1 267.35
CURRENT CHARGES	149.21	140.88	128.51	107.31	43.68	17.00	39.48
INTEREST EARNINGS	52.36	473.66	70.54	150.53	-	-	-
MISCELLANEOUS	50.66	-	39.19	-	2.17	51.82	-
GENERAL EXPENDITURE	3 177.17	3 590.04	3 348.84	3 350.89	3 673.01	4 651.27	3 609.39
INTERGOVERNMENTAL EXPENDITURE	5.94	-	-	14.93	49.35	49.59	67.31
CURRENT OPERATION EXPENDITURE	2 846.44	2 808.39	3 077.00	3 122.05	3 467.24	4 466.91	3 429.59
INSTRUCTIONAL SERVICES	1 395.74	1 387.45	1 619.29	1 500.01	2 445.57	2 750.17	2 162.03
OTHER	1 450.70	1 420.93	1 457.71	1 622.04	1 021.67	1 716.75	1 267.56
CAPITAL OUTLAY EXPENDITURE	261.11	547.66	237.69	209.87	27.51	82.88	19.11
INTEREST ON DEBT	63.67	234.00	34.15	4.05	128.91	51.89	93.37
EXHIBIT: SALARIES AND WAGES	1 914.54	1 969.28	2 124.45	2 008.56	2 409.36	3 108.14	2 387.87
DEBT OUTSTANDING	1 454.66	2 747.35	481.03	-	1 254.96	1 070.73	888.05

Item	Delaware		Florida				
	Christina	District of Columbia	Alachua County	Bay County	Brevard County	Broward Community College	Broward County
GENERAL REVENUE	4 162.31	4 352.86	3 544.15	3 072.92	3 220.71	1 691.35	4 149.72
INTERGOVERNMENTAL REVENUE	3 001.57	444.22	2 433.39	2 330.04	2 062.61	1 040.99	1 950.86
GENERAL REVENUE FROM OWN SOURCES	1 160.74	3 908.64	1 110.75	742.89	1 158.11	650.36	2 198.86
TAXES	1 029.32	-	707.85	522.25	880.19	-	1 784.80
PROPERTY TAXES ONLY	1 029.32	-	707.85	522.25	880.19	-	1 784.80
CONTRIBUTION FROM PARENT GOVERNMENT	-	3 890.40	-	-	-	-	-
CURRENT CHARGES	67.74	18.23	150.19	164.48	183.49	629.24	209.81
INTEREST EARNINGS	44.32	-	169.99	36.82	69.47	-	174.12
MISCELLANEOUS	19.36	-	82.72	19.33	24.96	21.12	30.12
GENERAL EXPENDITURE	4 301.69	4 744.17	4 261.42	3 071.87	3 062.02	1 481.25	3 747.30
INTERGOVERNMENTAL EXPENDITURE	56.93	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	4 172.71	4 466.44	3 172.72	2 991.37	2 966.89	1 399.58	3 475.23
INSTRUCTIONAL SERVICES	2 203.97	2 720.45	1 609.31	1 691.25	1 647.67	(NA)	1 836.33
OTHER	1 968.74	1 745.99	1 563.42	1 300.11	1 319.22	1 399.58	1 638.90
CAPITAL OUTLAY EXPENDITURE	72.05	277.73	930.82	75.12	77.13	71.29	237.77
INTEREST ON DEBT	-	-	157.88	5.39	18.01	10.38	34.31
EXHIBIT: SALARIES AND WAGES	2 603.83	3 533.15	1 976.81	1 936.99	1 950.92	951.18	2 196.17
DEBT OUTSTANDING	-	-	1 935.87	118.47	326.99	128.68	581.34

Item	Florida--Con.						
	Clay County	Dade County	Duval County	Escambia County	Florida Junior College	Hillsborough County	Lake County
GENERAL REVENUE	3 029.42	4 149.10	3 190.05	3 283.55	2 936.87	3 547.58	3 306.68
INTERGOVERNMENTAL REVENUE	2 299.39	2 361.76	2 341.88	2 472.36	2 431.01	2 478.96	2 398.95
GENERAL REVENUE FROM OWN SOURCES	730.03	1 787.35	848.18	811.19	525.86	1 068.62	907.73
TAXES	469.38	1 443.07	608.59	524.27	-	783.61	606.20
PROPERTY TAXES ONLY	469.38	1 443.07	608.59	524.27	-	783.61	606.20
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	195.37	173.79	148.68	163.34	518.49	158.80	196.82
INTEREST EARNINGS	59.69	128.26	72.66	61.82	-	93.90	63.42
MISCELLANEOUS	5.59	42.22	18.24	61.76	7.37	32.32	41.29
GENERAL EXPENDITURE	2 813.78	4 064.75	3 046.27	3 332.38	3 535.27	3 531.37	3 399.01
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 615.98	3 765.13	2 928.55	3 113.49	3 051.44	3 229.06	3 113.24
INSTRUCTIONAL SERVICES	1 416.40	2 159.78	1 561.89	1 688.28	(NA)	1 753.31	1 698.94
OTHER	1 199.58	1 605.35	1 366.67	1 425.22	3 051.44	1 475.75	1 414.30
CAPITAL OUTLAY EXPENDITURE	177.08	280.79	101.23	201.71	462.61	274.88	260.52
INTEREST ON DEBT	20.72	18.82	16.48	17.18	21.22	27.43	25.25
EXHIBIT: SALARIES AND WAGES	1 651.32	2 481.98	1 823.26	1 998.68	2 336.14	2 070.47	1 920.54
DEBT OUTSTANDING	511.88	326.47	275.55	420.59	373.54	530.74	365.75

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Florida--Con.						
	Lee County	Leon County	Manatee County	Marion County	Miami-Dade Community College	Okaloosa County	Orange County
GENERAL REVENUE	4 018.90	3 828.85	3 789.39	3 342.49	2 711.69	3 063.20	3 569.35
INTERGOVERNMENTAL REVENUE	1 863.35	2 602.72	1 979.03	2 355.21	1 808.49	2 279.57	2 226.38
GENERAL REVENUE FROM OWN SOURCES	2 155.55	1 226.14	1 810.35	987.27	903.20	783.63	1 342.97
TAXES	1 808.13	880.71	1 481.57	721.20	-	455.02	1 038.34
PROPERTY TAXES ONLY	1 808.13	880.71	1 481.57	721.20	-	455.02	1 038.34
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	210.71	185.30	222.65	161.22	882.48	242.63	215.10
INTEREST EARNINGS	136.71	81.94	86.58	69.23	.03	47.52	73.23
MISCELLANEOUS	-	78.19	19.55	35.62	20.69	38.47	16.30
GENERAL EXPENDITURE	3 859.52	4 087.89	3 639.06	3 363.88	2 445.82	3 150.88	3 623.54
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 346.05	3 552.50	3 134.02	3 139.89	2 255.38	3 055.85	3 347.66
INSTRUCTIONAL SERVICES	1 641.83	1 840.21	1 725.84	1 724.01	(NA)	1 616.77	1 859.48
OTHER	1 704.23	1 712.30	1 408.18	1 415.88	2 255.38	1 439.08	1 488.18
CAPITAL OUTLAY EXPENDITURE	490.39	506.61	451.39	214.83	174.68	72.32	261.08
INTEREST ON DEBT	23.07	28.78	53.66	9.15	15.76	22.71	14.79
EXHIBIT: SALARIES AND WAGES	2 094.16	2 169.35	1 974.76	1 905.45	1 696.29	1 921.70	2 096.33
DEBT OUTSTANDING	392.79	483.82	879.96	240.81	303.12	374.03	265.04

Item	Florida--Con.						
	Palm Beach County	Pasco County	Pinellas County	Polk County	St. Lucie County	St. Petersburg Junior College	Sarasota County
GENERAL REVENUE	4 202.48	3 433.79	3 778.46	3 268.83	3 500.05	1 845.41	4 346.29
INTERGOVERNMENTAL REVENUE	1 409.65	2 223.17	2 028.26	2 214.99	1 715.58	1 279.14	1 415.75
GENERAL REVENUE FROM OWN SOURCES	2 792.82	1 210.62	1 750.20	1 053.84	1 784.48	566.26	2 930.55
TAXES	2 408.39	925.88	1 360.70	785.52	1 539.46	-	2 430.88
PROPERTY TAXES ONLY	2 408.39	925.88	1 360.70	785.52	1 539.46	-	2 430.88
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	228.45	175.44	217.84	150.97	111.40	554.74	274.31
INTEREST EARNINGS	134.47	62.67	141.78	97.65	107.42	6.02	198.66
MISCELLANEOUS	21.52	46.63	29.89	19.69	26.20	5.50	76.70
GENERAL EXPENDITURE	3 890.38	3 592.41	3 655.13	3 411.42	3 560.28	1 793.75	4 223.23
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 574.65	3 128.17	3 277.33	3 036.01	3 150.22	1 646.08	3 707.31
INSTRUCTIONAL SERVICES	1 893.64	1 587.57	1 817.50	1 713.68	1 666.88	(NA)	1 894.49
OTHER	1 681.01	1 540.59	1 459.84	1 322.32	1 483.33	1 646.08	1 813.03
CAPITAL OUTLAY EXPENDITURE	300.15	402.79	358.88	361.06	372.43	133.62	469.28
INTEREST ON DEBT	15.58	61.45	18.92	14.34	37.69	14.05	46.44
EXHIBIT: SALARIES AND WAGES	2 206.82	1 908.81	2 079.07	1 981.88	1 955.06	1 171.92	2 326.10
DEBT OUTSTANDING	271.15	881.68	540.72	248.06	520.19	205.10	621.07

Item	Florida--Con.		Georgia				
	Seminole County	Volusia County	Atlanta Independent	Bibb County	Chatham-Savannah	Clayton County	Cobb County
GENERAL REVENUE	3 040.50	3 571.33	3 939.02	3 067.43	3 368.26	2 623.17	2 684.76
INTERGOVERNMENTAL REVENUE	2 078.20	1 986.22	1 945.74	1 853.49	1 991.90	1 447.29	1 328.49
GENERAL REVENUE FROM OWN SOURCES	962.30	1 585.10	1 993.28	1 213.94	1 376.37	1 175.89	1 356.27
TAXES	741.58	1 279.65	1 561.68	832.80	1 124.52	1 017.26	1 050.92
PROPERTY TAXES ONLY	741.58	1 279.65	1 561.68	832.80	1 124.52	1 017.26	1 050.92
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	142.25	158.26	34.98	66.03	51.62	85.72	117.09
INTEREST EARNINGS	67.23	126.64	105.20	60.54	61.32	41.55	94.41
MISCELLANEOUS	11.24	20.55	291.41	254.56	138.90	31.36	93.86
GENERAL EXPENDITURE	2 957.41	3 265.03	3 691.23	2 813.87	2 915.46	2 443.49	2 534.32
INTERGOVERNMENTAL EXPENDITURE	-	-	16.70	-	-	-	3.71
CURRENT OPERATION EXPENDITURE	2 733.77	2 927.19	3 389.35	2 602.79	2 727.09	2 306.23	2 278.24
INSTRUCTIONAL SERVICES	1 512.72	1 599.97	1 684.52	1 610.26	1 467.97	1 291.66	1 218.73
OTHER	1 221.05	1 327.22	1 704.83	992.52	1 259.12	1 014.57	1 059.51
CAPITAL OUTLAY EXPENDITURE	207.21	176.01	285.19	206.51	188.37	69.13	174.39
INTEREST ON DEBT	16.43	161.84	-	4.57	-	68.12	77.98
EXHIBIT: SALARIES AND WAGES	1 793.88	1 897.87	2 531.22	1 874.93	1 995.12	1 811.73	1 666.29
DEBT OUTSTANDING	477.67	1 854.05	(*)	76.10	-	1 114.56	1 681.87

See footnotes at end of table.

60

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Georgia--Con.						Hawaii
	Columbus (Muskogee County)	De Kalb County[3]	Dougherty County	Fulton County	Gwinnett County	Richmond County	Hawaii Public Schools
GENERAL REVENUE	2 993.63	3 694.48	3 074.94	3 926.25	2 684.38	2 734.94	2 878.05
INTERGOVERNMENTAL REVENUE	2 063.20	1 626.34	1 971.67	1 573.35	1 471.59	1 755.96	2 750.52
GENERAL REVENUE FROM OWN SOURCES	930.42	2 068.14	1 103.27	2 352.90	1 412.79	974.98	127.53
TAXES	773.77	1 544.44	796.47	1 949.89	961.51	823.71	-
PROPERTY TAXES ONLY	773.77	1 544.44	796.47	1 949.89	961.51	823.71	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	65.35	81.62	58.61	87.11	88.41	62.23	120.91
INTEREST EARNINGS	55.97	66.97	7.46	109.58	85.66	89.02	-
MISCELLANEOUS	35.33	375.12	240.73	206.32	277.21	-	6.62
GENERAL EXPENDITURE	2 912.18	3 347.01	2 708.98	[3] 3 172.32	2 832.67	2 402.78	[3] 2 878.05
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 725.83	3 126.85	2 449.78	2 947.46	2 270.12	2 262.58	2 701.37
INSTRUCTIONAL SERVICES	1 686.74	1 663.62	1 321.09	1 502.54	1 255.75	1 233.23	1 761.31
OTHER	1 039.09	1 463.24	1 128.69	1 444.92	1 014.37	1 029.35	940.05
CAPITAL OUTLAY EXPENDITURE	167.38	172.94	258.27	182.49	447.45	87.07	176.68
INTEREST ON DEBT	18.97	47.22	.93	42.37	115.10	53.12	-
EXHIBIT: SALARIES AND WAGES	1 967.11	2 218.62	1 940.32	2 186.13	1 620.73	1 658.66	2 105.02
DEBT OUTSTANDING	398.12	990.21	16.53	761.29	1 383.36	339.67	-

Item	Idaho	Illinois					
	Boise	Chicago	Chicago City Colleges	Du Page College	East St. Louis	Elgin	Peoria
GENERAL REVENUE	2 355.81	3 715.05	2 338.44	1 819.41	3 464.27	2 849.46	3 317.34
INTERGOVERNMENTAL REVENUE	1 263.34	2 298.27	1 004.50	418.45	3 198.44	1 357.56	1 777.52
GENERAL REVENUE FROM OWN SOURCES	1 092.47	1 416.78	1 333.93	1 400.97	265.83	1 491.89	1 539.82
TAXES	966.93	1 273.98	950.68	665.37	211.92	1 309.65	1 294.29
PROPERTY TAXES ONLY	966.93	1 273.98	950.68	665.37	211.92	1 309.65	1 294.29
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	54.84	25.97	383.06	699.74	8.95	106.45	75.13
INTEREST EARNINGS	58.99	77.14	-	-	27.96	58.88	157.52
MISCELLANEOUS	11.71	39.69	.20	35.85	17.00	16.91	12.88
GENERAL EXPENDITURE	2 375.44	[3] 3 451.40	2 405.58	1 661.03	3 274.83	2 773.10	3 162.55
INTERGOVERNMENTAL EXPENDITURE	.17	-	72.29	-	37.42	62.29	28.67
CURRENT OPERATION EXPENDITURE	2 192.32	3 354.19	2 271.66	1 510.46	3 208.82	2 594.69	2 918.00
INSTRUCTIONAL SERVICES	1 [illegible]22.03	1 884.93	(NA)	(NA)	1 845.33	1 606.41	1 492.24
OTHER	[illegible]70.29	1 469.25	2 271.66	1 510.46	1 363.49	988.28	1 425.76
CAPITAL OUTLAY EXPENDITURE	[illegible]79.73	65.09	59.77	133.60	25.35	54.61	155.05
INTEREST ON DEBT	103.22	32.12	1.86	16.98	3.24	61.50	60.83
EXHIBIT: SALARIES AND WAGES	1 762.52	2 220.57	1 546.55	932.34	2 437.50	1 842.13	2 141.34
DEBT OUTSTANDING	819.84	[5]510.85	33.91	286.90	46.25	1 338.56	668.63

Item	Illinois--Con.			Indiana			
	Rockford	Triton College	William Rainey Harper College	Evansville-Vanderburgh	Fort Wayne	Gary	Indianapolis
GENERAL REVENUE	3 256.93	1 562.61	1 542.97	3 248.90	3 328.57	3 507.26	3 656.40
INTERGOVERNMENTAL REVENUE	1 607.64	451.84	398.17	1 892.85	1 967.31	2 284.56	2 376.73
GENERAL REVENUE FROM OWN SOURCES	1 649.29	1 110.77	1 144.79	1 356.04	1 361.25	1 222.70	1 279.67
TAXES	1 477.24	473.23	505.27	1 205.09	1 124.68	988.70	1 070.54
PROPERTY TAXES ONLY	1 477.24	473.23	505.27	1 195.45	1 124.68	988.70	1 070.54
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	63.02	633.33	637.31	118.55	122.22	34.41	66.19
INTEREST EARNINGS	92.21	-	-	18.54	43.97	81.85	92.30
MISCELLANEOUS	16.82	4.19	2.20	13.86	70.39	117.74	50.64
GENERAL EXPENDITURE	3 082.68	1 439.77	1 572.85	3 155.54	3 122.70	3 261.57	3 695.91
INTERGOVERNMENTAL EXPENDITURE	38.85	-	-	53.85	54.74	-	273.63
CURRENT OPERATION EXPENDITURE	2 768.38	1 319.97	1 536.07	2 926.28	2 867.25	3 075.80	3 161.57
INSTRUCTIONAL SERVICES	1 679.42	(NA)	(NA)	1 643.37	1 575.06	1 606.48	1 668.37
OTHER	1 088.97	1 319.97	1 536.07	1 282.91	1 292.19	1 469.32	1 493.21
CAPITAL OUTLAY EXPENDITURE	130.80	103.53	29.43	162.40	179.02	137.59	247.07
INTEREST ON DEBT	124.65	16.27	7.36	13.01	21.69	48.18	13.63
EXHIBIT: SALARIES AND WAGES	2 039.57	890.20	993.43	2 305.67	2 122.14	2 226.87	2 410.37
DEBT OUTSTANDING	1 384.31	251.32	107.35	41.50	386.23	479.22	-

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Indiana--Con.		Iowa			Kansas	
	South Bend	Vigo County	Cedar Rapids	Davenport	Des Moines	Kansas City	Shawnee Mission
GENERAL REVENUE	3 619.62	2 942.21	3 430.80	3 289.72	3 484.87	3 397.44	3 475.88
INTERGOVERNMENTAL REVENUE	2 125.95	1 765.68	1 888.05	1 844.51	2 120.69	2 458.09	1 395.17
GENERAL REVENUE FROM OWN SOURCES	1 493.66	1 176.54	1 542.75	1 445.21	1 364.18	939.35	2 080.71
TAXES	1 315.07	974.31	1 402.69	1 289.70	1 203.55	612.24	1 760.28
PROPERTY TAXES ONLY	1 315.07	974.31	1 402.69	1 289.70	1 203.55	612.24	1 760.28
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	103.31	125.05	91.82	70.10	99.67	81.22	190.83
INTEREST EARNINGS	29.81	36.53	34.53	65.11	37.78	151.74	181.65
MISCELLANEOUS	45.48	40.65	13.71	20.29	23.18	94.15	37.94
GENERAL EXPENDITURE	3 314.10	2 575.40	3 351.70	3 292.78	[3] 3 570.98	3 286.74	3 384.90
INTERGOVERNMENTAL EXPENDITURE	64.06	59.01	19.44	19.62	13.21	1.47	1.60
CURRENT OPERATION EXPENDITURE	3 080.99	2 385.82	3 122.33	3 054.47	3 394.25	2 907.07	3 178.04
INSTRUCTIONAL SERVICES	1 645.09	1 278.28	1 866.19	1 841.55	2 028.50	1 768.96	2 083.79
OTHER	1 435.90	1 107.54	1 256.14	1 212.92	1 365.75	1 138.11	1 094.25
CAPITAL OUTLAY EXPENDITURE	148.97	111.43	204.14	202.14	139.98	354.92	196.15
INTEREST ON DEBT	20.08	19.14	5.80	16.55	23.54	23.27	9.12
EXHIBIT: SALARIES AND WAGES	2 332.76	1 831.36	2 085.63	2 038.60	2 231.31	2 083.48	2 332.53
DEBT OUTSTANDING	322.39	205.70	57.83	282.24	293.17	400.01	170.62

Item	Kansas--Con.	Kentucky			Louisiana		
	Wichita	Fayette County	Jefferson County	Pike County	Bossier Parish	Caddo Parish	Calcasieu Parish
GENERAL REVENUE	3 333.10	2 651.59	3 030.61	1 943.12	2 597.55	2 729.55	2 636.38
INTERGOVERNMENTAL REVENUE	1 699.23	1 463.60	1 700.97	1 626.25	1 600.42	1 743.57	1 641.52
GENERAL REVENUE FROM OWN SOURCES	1 633.87	1 188.00	1 329.64	316.87	997.13	985.98	994.86
TAXES	1 409.64	1 049.84	1 246.63	212.26	783.75	845.53	837.85
PROPERTY TAXES ONLY	1 409.64	757.30	753.34	82.61	357.09	398.98	378.70
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	93.13	71.25	52.97	56.12	82.19	73.62	84.48
INTEREST EARNINGS	104.09	41.21	18.82	13.55	120.44	61.60	67.05
MISCELLANEOUS	27.00	25.69	11.23	34.94	10.75	5.23	5.47
GENERAL EXPENDITURE	[3] 3 333.59	2 745.57	2 995.65	1 938.63	2 674.70	2 587.40	2 542.04
INTERGOVERNMENTAL EXPENDITURE	2.15	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 113.93	2 453.99	2 785.44	1 857.00	2 253.05	2 427.48	2 400.84
INSTRUCTIONAL SERVICES	1 853.57	1 685.70	1 773.78	1 157.15	1 011.94	1 229.97	1 176.50
OTHER	1 260.36	768.29	1 011.66	699.86	1 241.11	1 197.52	1 224.34
CAPITAL OUTLAY EXPENDITURE	187.20	194.50	119.73	12.75	330.54	156.52	67.90
INTEREST ON DEBT	30.31	97.08	90.47	68.88	91.12	3.39	73.30
EXHIBIT: SALARIES AND WAGES	2 195.09	1 822.93	1 976.03	1 223.33	1 521.79	1 770.38	1 649.21
DEBT OUTSTANDING	358.86	1 741.23	1 510.17	1 009.08	1 572.60	46.99	1 857.17

Item	Louisiana--Con.						
	East Baton Rouge Parish	Iberia Parish	Jefferson Parish	Lafayette Parish	Lafourche Parish	Livingston Parish	Orleans Parish
GENERAL REVENUE	3 026.33	2 408.38	3 377.06	2 640.46	2 603.02	2 187.25	3 236.02
INTERGOVERNMENTAL REVENUE	1 809.60	1 635.76	1 808.11	1 557.66	1 662.92	1 493.21	1 865.45
GENERAL REVENUE FROM OWN SOURCES	1 216.74	772.61	1 568.96	1 082.81	940.10	694.04	1 370.57
TAXES	1 098.98	622.66	1 381.58	893.41	768.30	537.48	1 093.61
PROPERTY TAXES ONLY	458.45	221.73	269.86	185.10	437.70	163.89	333.64
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	80.05	55.14	72.34	78.70	60.69	92.71	41.74
INTEREST EARNINGS	26.16	79.58	103.08	87.61	70.44	57.70	42.07
MISCELLANEOUS	11.55	15.23	11.96	23.09	40.68	6.15	193.14
GENERAL EXPENDITURE	2 887.09	2 171.09	3 193.16	2 514.33	2 539.12	2 349.59	3 279.85
INTERGOVERNMENTAL EXPENDITURE	-	-	.11	.33	9.26	-	-
CURRENT OPERATION EXPENDITURE	2 795.05	2 066.17	2 620.19	2 253.30	2 236.69	1 880.33	2 941.61
INSTRUCTIONAL SERVICES	1 283.54	1 194.50	1 344.88	1 283.95	1 085.61	938.01	1 494.40
OTHER	1 511.51	871.66	1 275.30	969.35	1 151.08	942.32	1 507.21
CAPITAL OUTLAY EXPENDITURE	77.30	77.42	385.88	44.47	203.53	413.28	305.35
INTEREST ON DEBT	14.74	27.51	186.98	216.23	89.63	55.97	32.89
EXHIBIT: SALARIES AND WAGES	1 907.34	1 628.59	1 981.92	1 783.49	1 639.43	1 310.92	1 980.97
DEBT OUTSTANDING	239.45	438.80	3 274.81	2 380.88	1 310.80	1 022.56	767.70

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Louisiana--Con.						Maryland
	Ouachita Parish	Rapides Parish	St. Landry Parish	St. Tammany Parish	Tangipahoa Parish	Terrebonne Parish	Anne Arundel County
GENERAL REVENUE	2 607.06	2 637.62	2 409.74	2 918.19	3 040.78	2 665.52	3 293.87
INTERGOVERNMENTAL REVENUE	1 746.05	1 962.49	1 983.35	1 502.02	1 973.94	1 638.10	1 240.88
GENERAL REVENUE FROM OWN SOURCES	861.01	675.13	426.39	1 416.17	1 116.84	1 027.42	2 042.99
TAXES	563.80	595.63	330.00	1 227.19	803.87	769.82	-
PROPERTY TAXES ONLY	363.92	329.27	87.69	502.31	200.95	262.48	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	1 652.21
CURRENT CHARGES	108.66	75.51	44.22	74.81	64.01	67.99	97.52
INTEREST EARNINGS	171.01	45.17	27.87	109.32	237.63	80.87	-
MISCELLANEOUS	17.53	18.82	18.30	4.86	11.33	108.74	93.27
GENERAL EXPENDITURE	2 711.28	2 570.15	2 392.78	2 868.25	3 532.08	2 421.78	3 328.56
INTERGOVERNMENTAL EXPENDITURE	.02	-	-	-	-	.26	-
CURRENT OPERATION EXPENDITURE	2 597.80	2 455.63	2 341.64	2 406.76	2 377.88	2 349.51	3 085.14
INSTRUCTIONAL SERVICES	1 115.14	1 173.61	1 176.49	1 223.46	1 180.34	1 171.75	1 895.03
OTHER	1 482.67	1 282.02	1 165.15	1 183.30	1 197.54	1 177.76	1 190.11
CAPITAL OUTLAY EXPENDITURE	72.93	82.21	49.82	345.31	886.39	50.98	208.61
INTEREST ON DEBT	40.52	32.31	1.33	116.18	267.81	21.03	34.81
EXHIBIT: SALARIES AND WAGES	1 459.82	1 764.71	1 653.03	1 741.91	1 667.20	1 695.23	2 295.22
DEBT OUTSTANDING	709.24	399.94	42.96	2 275.31	2 517.47	339.04	247.78

Item	Maryland--Con.						
	Baltimore	Baltimore County	Carroll County	Charles County	Frederick County	Harford County	Howard County
GENERAL REVENUE	2 956.42	3 918.79	2 902.39	3 100.50	3 010.77	2 978.14	3 975.83
INTERGOVERNMENTAL REVENUE	1 875.51	974.06	1 346.72	1 463.27	1 203.28	1 360.18	1 035.49
GENERAL REVENUE FROM OWN SOURCES	1 080.90	2 944.73	1 555.67	1 637.22	1 807.50	1 617.96	2 940.34
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 042.23	2 779.00	1 445.24	1 333.75	1 570.49	1 440.55	2 520.87
CURRENT CHARGES	35.87	165.73	100.38	239.08	176.30	135.44	126.38
INTEREST EARNINGS	-	-	-	-	-	-	-
MISCELLANEOUS	2.80	-	10.05	64.40	60.71	41.97	293.09
GENERAL EXPENDITURE	3 055.90	3 880.71	2 963.31	3 095.89	3 264.19	2 922.49	3 860.61
INTERGOVERNMENTAL EXPENDITURE	-	1.24	.57	4.14	4.27	-	11.74
CURRENT OPERATION EXPENDITURE	2 905.58	3 752.68	2 703.53	2 926.06	2 847.11	2 833.73	3 582.90
INSTRUCTIONAL SERVICES	1 613.02	2 377.31	1 649.48	1 586.67	1 708.99	1 722.29	2 055.05
OTHER	1 292.57	1 375.37	1 054.05	1 339.39	1 138.12	1 111.43	1 527.85
CAPITAL OUTLAY EXPENDITURE	101.96	95.49	250.16	152.61	382.85	65.02	220.43
INTEREST ON DEBT	48.36	31.31	9.05	13.08	29.96	23.74	45.54
EXHIBIT: SALARIES AND WAGES	2 066.87	2 884.31	1 892.68	1 978.87	2 092.36	1 992.22	2 470.87
DEBT OUTSTANDING	863.31	588.82	159.22	176.26	277.79	427.51	672.29

Item	Maryland--Con.					Massachusetts	
	Montgomery County Community College	Montgomery County	Prince Georges Community College	Prince Georges County	Washington County	Boston	Brockton
GENERAL REVENUE	2 464.83	4 445.09	1 696.09	3 273.73	3 084.05	5 837.21	3 043.03
INTERGOVERNMENTAL REVENUE	856.60	698.11	623.57	1 306.70	1 408.85	3 423.35	2 116.40
GENERAL REVENUE FROM OWN SOURCES	1 608.22	3 746.98	1 072.52	1 967.03	1 675.20	2 413.86	926.63
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	722.69	3 601.04	399.07	1 796.50	1 515.84	2 391.84	855.06
CURRENT CHARGES	885.53	135.83	661.51	120.73	117.78	20.20	71.57
INTEREST EARNINGS	-	-	.28	38.55	-	-	-
MISCELLANEOUS	-	10.12	11.66	11.25	41.58	1.82	-
GENERAL EXPENDITURE	2 580.18	4 706.25	1 736.26	3 258.24	3 090.60	6 205.66	2 895.84
INTERGOVERNMENTAL EXPENDITURE	-	.29	-	-	4.90	18.42	19.97
CURRENT OPERATION EXPENDITURE	2 456.84	4 296.95	1 696.65	3 162.74	3 006.92	5 064.88	2 818.42
INSTRUCTIONAL SERVICES	(NA)	2 716.80	(NA)	1 828.34	1 771.40	3 239.75	1 840.97
OTHER	2 456.84	1 580.15	1 696.65	1 334.40	1 235.52	1 825.13	977.44
CAPITAL OUTLAY EXPENDITURE	109.67	350.47	26.79	76.95	67.88	888.38	6.10
INTEREST ON DEBT	13.68	58.54	12.82	18.56	10.89	233.97	51.34
EXHIBIT: SALARIES AND WAGES	1 514.34	3 341.33	1 238.93	2 404.80	2 184.31	3 338.85	1 856.92
DEBT OUTSTANDING	234.80	1 038.00	274.20	469.27	225.63	3 076.01	731.81

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Massachusetts--Con.			Michigan			
	New Bedford	Springfield	Worcester	Dearborn	Detroit	Flint	Grand Rapids
GENERAL REVENUE	2 973.94	3 333.15	3 964.13	3 078.27	3 459.44	3 665.74	3 304.71
INTERGOVERNMENTAL REVENUE	2 481.45	2 608.59	2 707.76	558.81	2 317.17	1 953.31	1 480.28
GENERAL REVENUE FROM OWN SOURCES	492.50	724.56	1 256.37	2 519.46	1 142.27	1 712.42	1 824.43
TAXES	-	-	-	1 780.78	1 038.47	1 552.60	1 274.79
PROPERTY TAXES ONLY	-	-	-	1 780.78	1 038.47	1 551.51	1 274.79
CONTRIBUTION FROM PARENT GOVERNMENT	423.53	664.37	1 197.20	-	-	-	-
CURRENT CHARGES	67.62	58.73	50.82	638.80	18.70	29.93	347.00
INTEREST EARNINGS	-	-	-	39.17	22.44	67.09	110.96
MISCELLANEOUS	1.34	1.46	8.34	60.71	62.67	62.80	91.68
GENERAL EXPENDITURE	2 869.32	3 288.12	3 853.39	3 032.73	3 236.36	3 651.16	3 307.97
INTERGOVERNMENTAL EXPENDITURE	42.40	75.07	11.35	-	2.35	-	8.78
CURRENT OPERATION EXPENDITURE	2 732.57	3 173.08	3 753.32	2 964.26	3 108.72	3 610.87	3 160.14
INSTRUCTIONAL SERVICES	1 670.79	2 066.78	2 302.07	1 001.25	1 740.89	1 738.50	1 383.81
OTHER	1 061.79	1 106.31	1 451.25	1 963.02	1 367.83	1 872.38	1 776.33
CAPITAL OUTLAY EXPENDITURE	19.14	27.36	51.03	67.97	64.60	40.29	83.48
INTEREST ON DEBT	75.20	12.61	37.70	.50	60.69	-	55.56
EXHIBIT: SALARIES AND WAGES	1 726.38	1 891.14	2 304.45	1 974.98	2 207.33	2 566.25	2 296.59
DEBT OUTSTANDING	2 435.86	697.84	947.19	6.98	779.05	-	913.81

Item	Michigan--Con.						
	Lansing	Lansing Community College	Livonia	Macomb Community College	Oakland Community College	Plymouth	Pontiac
GENERAL REVENUE	3 523.13	1 900.38	4 189.63	1 659.98	1 990.14	3 541.13	3 938.05
INTERGOVERNMENTAL REVENUE	1 537.84	863.11	71.36	608.34	430.47	844.32	1 733.62
GENERAL REVENUE FROM OWN SOURCES	1 985.29	1 037.28	4 118.27	1 051.64	1 559.67	2 696.81	2 204.43
TAXES	1 794.03	425.55	3 722.54	393.27	838.04	2 438.14	1 779.19
PROPERTY TAXES ONLY	1 792.82	425.55	3 603.39	393.27	838.04	2 424.94	1 778.19
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	84.70	595.93	205.26	646.77	719.46	119.32	125.35
INTEREST EARNINGS	68.94	.10	121.50	2.46	.06	111.51	65.82
MISCELLANEOUS	37.62	15.70	68.97	9.15	2.12	27.84	234.07
GENERAL EXPENDITURE	3 413.19	1 803.37	4 026.31	1 437.35	2 068.96	3 258.89	3 643.77
INTERGOVERNMENTAL EXPENDITURE	-	-	18.24	-	-	-	24.53
CURRENT OPERATION EXPENDITURE	3 317.84	1 695.55	3 882.76	1 302.43	1 744.67	3 116.18	3 515.25
INSTRUCTIONAL SERVICES	1 818.62	(NA)	2 242.69	(NA)	(NA)	1 584.91	1 756.77
OTHER	1 499.23	1 695.55	1 640.07	1 302.43	1 744.67	1 531.27	1 758.48
CAPITAL OUTLAY EXPENDITURE	58.51	90.32	41.06	52.46	213.23	65.26	83.47
INTEREST ON DEBT	36.84	17.70	84.25	82.67	111.07	77.44	20.52
EXHIBIT: SALARIES AND WAGES	2 496.34	1 015.98	2 817.63	939.13	1 192.71	2 065.35	2 424.18
DEBT OUTSTANDING	671.07	340.01	1 710.99	1 317.66	2 059.43	1 233.18	555.11

Item	Michigan--Con.					Minnesota	
	Saginaw	Utica	Warren	Wayne Community College	Wayne-Westland	Anoka	Minneapolis Special
GENERAL REVENUE	3 837.15	3 473.32	4 125.96	2 287.52	4 251.68	3 233.86	4 853.78
INTERGOVERNMENTAL REVENUE	2 160.20	995.11	317.91	1 046.11	2 065.11	2 158.50	1 923.26
GENERAL REVENUE FROM OWN SOURCES	1 676.95	2 478.21	3 808.05	1 241.41	2 186.57	1 075.36	2 930.52
TAXES	1 420.60	2 156.15	3 420.95	672.74	1 970.13	755.16	2 460.01
PROPERTY TAXES ONLY	1 419.94	2 154.55	3 417.85	672.74	1 968.42	755.16	2 460.01
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	58.90	188.15	197.97	568.67	65.84	162.18	99.66
INTEREST EARNINGS	144.19	122.84	139.11	-	56.85	48.13	209.70
MISCELLANEOUS	53.25	11.07	50.01	-	93.75	109.88	161.15
GENERAL EXPENDITURE	3 674.65	3 229.78	4 064.60	1 997.83	4 212.24	3 189.71	[3]4 855.09
INTERGOVERNMENTAL EXPENDITURE	-	2.60	-	-	18.43	12.55	31.54
CURRENT OPERATION EXPENDITURE	3 405.82	3 033.31	3 885.84	1 429.28	3 872.74	3 030.52	4 284.25
INSTRUCTIONAL SERVICES	1 793.04	1 783.92	2 085.34	(NA)	2 244.68	1 675.52	2 269.70
OTHER	1 612.78	1 249.39	1 800.50	1 429.28	1 628.06	1 355.00	2 014.55
CAPITAL OUTLAY EXPENDITURE	192.25	36.92	106.50	301.53	195.40	116.92	375.99
INTEREST ON DEBT	76.58	156.96	72.26	267.03	125.67	27.72	163.31
EXHIBIT: SALARIES AND WAGES	2 462.08	2 240.58	2 803.52	1 066.54	2 904.45	2 215.32	3 109.43
DEBT OUTSTANDING	920.51	2 589.96	1 305.81	3 531.45	2 214.49	421.67	2 781.84

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Minnesota--Con.		Mississippi	Missouri			
	Osseo	St. Paul	Jackson	Hazelwood	Kansas City	North Kansas City	Parkway
GENERAL REVENUE	3 232.79	4 953.81	2 753.59	3 136.77	3 319.65	2 911.11	3 498.99
INTERGOVERNMENTAL REVENUE	1 925.39	2 463.34	1 566.97	1 388.60	1 863.25	1 579.77	1 050.50
GENERAL REVENUE FROM OWN SOURCES	1 307.39	2 490.27	1 186.62	1 748.17	1 456.41	1 331.34	2 448.48
TAXES	1 069.22	2 116.49	1 006.58	1 549.17	1 205.41	1 054.17	2 111.03
PROPERTY TAXES ONLY	1 069.22	2 116.49	1 006.58	1 549.17	1 205.41	1 054.17	2 111.03
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	144.86	101.42	66.43	127.09	97.75	162.50	166.18
INTEREST EARNINGS	63.78	138.10	43.61	66.31	107.85	104.85	165.99
MISCELLANEOUS	29.53	134.27	70.00	5.60	45.39	9.82	5.28
GENERAL EXPENDITURE	3 076.02	[3]4 662.90	2 562.10	3 166.69	[3]3 303.61	2 945.29	3 281.76
INTERGOVERNMENTAL EXPENDITURE	31.92	25.16	-	-	20.16	5.79	-
CURRENT OPERATION EXPENDITURE	2 880.61	4 326.48	2 445.23	3 004.25	3 225.62	2 875.18	3 101.54
INSTRUCTIONAL SERVICES	1 592.41	2 277.83	1 086.92	1 769.60	1 804.65	1 820.53	1 871.04
OTHER	1 288.20	2 048.65	1 358.31	1 234.66	1 420.97	1 054.65	1 230.50
CAPITAL OUTLAY EXPENDITURE	101.27	159.24	94.74	65.89	55.59	52.48	93.44
INTEREST ON DEBT	62.21	152.02	22.13	96.55	2.25	11.84	86.77
EXHIBIT: SALARIES AND WAGES	2 163.38	3 270.13	1 668.40	2 287.18	2 182.01	2 144.86	2 167.18
DEBT OUTSTANDING	1 146.65	2 407.30	298.96	1 508.68	37.97	159.43	1 493.30

Item	Missouri--Con.			Nebraska		Nevada	
	St. Louis	St. Louis Community College	Springfield	Lincoln	Omaha	Clark County	Washoe County
GENERAL REVENUE	4 353.25	1 888.95	2 651.70	3 502.34	3 787.47	2 983.70	3 165.44
INTERGOVERNMENTAL REVENUE	3 011.78	785.64	1 467.12	1 114.45	1 444.93	2 018.74	1 856.78
GENERAL REVENUE FROM OWN SOURCES	1 341.47	1 103.30	1 184.58	2 387.89	2 342.54	964.97	1 308.66
TAXES	1 178.97	469.26	912.21	2 015.62	1 790.39	818.33	1 097.54
PROPERTY TAXES ONLY	1 178.97	469.26	912.21	2 013.44	1 786.69	812.53	1 095.32
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	61.31	628.10	177.54	210.33	293.48	77.06	82.54
INTEREST EARNINGS	67.17	.22	65.04	85.89	64.27	52.21	94.19
MISCELLANEOUS	34.02	5.73	29.80	76.05	194.40	17.37	34.38
GENERAL EXPENDITURE	[3]4 769.33	1 817.28	2 592.79	3 497.00	[3]3 682.58	2 724.65	2 947.72
INTERGOVERNMENTAL EXPENDITURE	8.46	-	5.95	3.10	30.39	-	2.23
CURRENT OPERATION EXPENDITURE	4 128.25	1 731.17	2 474.50	3 339.94	3 480.87	2 586.38	2 729.08
INSTRUCTIONAL SERVICES	2 331.50	(NA)	1 588.94	1 983.21	1 904.34	1 516.74	1 605.91
OTHER	1 796.75	1 731.17	885.56	1 356.73	1 576.53	1 069.64	1 123.17
CAPITAL OUTLAY EXPENDITURE	129.42	65.90	85.02	153.96	171.32	86.84	113.39
INTEREST ON DEBT	3.20	20.21	27.31	-	-	51.44	103.02
EXHIBIT: SALARIES AND WAGES	2 916.73	1 188.17	1 907.33	2 276.34	2 207.50	1 879.95	1 874.38
DEBT OUTSTANDING	-	388.91	313.32	-	-	723.24	1 493.67

Item	New Jersey						New Mexico
	Camden	Elizabeth	Jersey City	Newark	Paterson	Toms River	Albuquerque
GENERAL REVENUE	3 953.64	4 411.65	4 591.55	5 020.92	3 463.08	4 171.65	3 500.82
INTERGOVERNMENTAL REVENUE	3 338.30	2 946.30	3 657.41	4 042.88	2 647.39	1 556.89	3 009.76
GENERAL REVENUE FROM OWN SOURCES	615.34	1 465.35	934.14	978.04	815.69	2 614.76	491.07
TAXES	479.29	-	-	842.30	-	2 456.48	253.51
PROPERTY TAXES ONLY	479.29	-	-	842.30	-	2 456.48	253.51
CONTRIBUTION FROM PARENT GOVERNMENT	-	1 400.80	897.52	-	787.52	-	-
CURRENT CHARGES	17.28	29.99	2.32	15.52	16.69	78.16	63.93
INTEREST EARNINGS	51.54	19.28	4.39	77.30	9.46	13.05	111.92
MISCELLANEOUS	67.22	15.28	29.91	42.93	2.03	67.08	61.71
GENERAL EXPENDITURE	3 769.13	4 164.12	4 951.60	4 745.85	3 514.32	4 098.69	3 507.41
INTERGOVERNMENTAL EXPENDITURE	158.82	133.11	127.17	298.49	191.90	3.16	-
CURRENT OPERATION EXPENDITURE	3 481.02	3 829.66	4 377.80	4 283.28	3 015.66	3 858.78	3 038.96
INSTRUCTIONAL SERVICES	1 955.22	2 250.38	2 899.44	2 473.81	1 843.86	2 178.78	1 366.18
OTHER	1 525.80	1 579.29	1 478.36	1 809.46	1 171.80	1 680.00	1 692.78
CAPITAL OUTLAY EXPENDITURE	63.37	47.45	363.12	164.08	202.47	140.60	473.70
INTEREST ON DEBT	65.93	153.90	83.51	-	104.29	96.15	24.75
EXHIBIT: SALARIES AND WAGES	1 933.39	2 584.47	2 659.77	2 908.74	1 800.64	2 601.94	2 005.69
DEBT OUTSTANDING	855.16	1 791.44	1 314.49	[7]	1 443.65	1 381.53	273.10

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	New Mexico--Con.	New York					
	Las Cruces	Buffalo	City University of New York[8]	Nassau Community College	New York City	Rochester	Sachem
GENERAL REVENUE	3 069.09	4 763.34	3 279.09	2 905.47	4 520.04	4 721.86	4 578.16
INTERGOVERNMENTAL REVENUE	2 758.85	3 323.74	1 031.92	960.31	2 169.77	2 463.16	2 761.29
GENERAL REVENUE FROM OWN SOURCES	310.24	1 439.61	2 247.17	1 945.16	2 350.27	2 258.70	1 816.87
TAXES	145.82	-	-	-	-	-	1 628.05
PROPERTY TAXES ONLY	145.82	-	-	-	-	-	1 628.05
CONTRIBUTION FROM PARENT GOVERNMENT	-	1 382.64	1 154.63	948.20	2 318.53	2 041.45	-
CURRENT CHARGES	74.32	29.27	1 082.36	996.97	25.88	57.57	88.68
INTEREST EARNINGS	75.21	-	.51	-	2.96	108.18	82.80
MISCELLANEOUS	14.89	27.70	9.67	-	2.90	51.50	17.34
GENERAL EXPENDITURE	3 221.04	5 035.08	3 508.34	2 899.89	[3]4 524.38	5 413.67	4 526.57
INTERGOVERNMENTAL EXPENDITURE	-	6.31	-	-	78.05	90.69	26.20
CURRENT OPERATION EXPENDITURE	2 796.98	4 886.34	3 447.78	2 784.60	4 189.58	4 961.85	4 299.55
INSTRUCTIONAL SERVICES	1 263.62	2 710.28	(NA)	(NA)	2 683.07	2 993.68	2 571.11
OTHER	1 533.36	2 176.05	3 447.78	2 784.60	1 506.51	1 968.17	1 728.44
CAPITAL OUTLAY EXPENDITURE	383.57	94.27	44.94	30.57	187.00	259.18	77.01
INTEREST ON DEBT	40.49	48.16	15.62	84.72	69.75	101.94	123.81
EXHIBIT: SALARIES AND WAGES	1 801.59	2 796.31	2 413.43	1 876.97	2 810.17	3 090.12	2 537.22
DEBT OUTSTANDING	530.83	552.69	295.82	1 360.52	784.18	903.42	1 921.78

Item	New York--Con.			North Carolina			
	Suffolk County Community College	Syracuse	Yonkers	Buncombe County	Central Piedmont Community College	Cumberland County	Davidson County
GENERAL REVENUE	2 192.98	4 860.31	6 036.13	2 774.17	1 578.81	2 405.43	2 247.73
INTERGOVERNMENTAL REVENUE	818.14	2 556.04	1 646.09	1 812.97	1 115.14	1 802.92	1 741.07
GENERAL REVENUE FROM OWN SOURCES	1 374.84	2 304.27	4 390.04	961.20	463.67	602.51	506.66
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	592.63	2 115.85	4 302.52	800.05	218.51	471.41	338.39
CURRENT CHARGES	778.36	43.09	64.50	95.54	245.16	70.07	124.37
INTEREST EARNINGS	-	2.58	10.01	10.14	-	9.42	11.53
MISCELLANEOUS	3.85	142.74	13.01	55.47	-	51.60	32.17
GENERAL EXPENDITURE	2 192.98	4 936.47	5 801.99	2 832.80	1 599.39	2 382.28	2 250.10
INTERGOVERNMENTAL EXPENDITURE	-	34.18	102.03	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 173.65	4 416.18	5 392.40	2 491.30	1 530.18	2 330.68	2 151.79
INSTRUCTIONAL SERVICES	(NA)	2 530.13	3 308.60	1 529.55	(NA)	1 467.59	1 374.98
OTHER	2 173.65	1 886.05	2 083.80	961.74	1 530.18	863.09	776.80
CAPITAL OUTLAY EXPENDITURE	19.33	395.57	167.63	334.06	59.00	37.76	73.55
INTEREST ON DEBT	-	90.55	139.94	7.45	10.20	13.84	24.77
EXHIBIT: SALARIES AND WAGES	1 437.50	2 664.57	3 323.35	1 688.70	1 013.08	1 647.16	1 494.88
DEBT OUTSTANDING	-	1 499.87	1 543.05	113.97	170.65	207.53	354.08

Item	North Carolina--Con.						
	Durham County	Forsyth County-Winston-Salem	Gaston County	Greensboro	Guilford County	Mecklenburg County-Charlotte	New Hanover County
GENERAL REVENUE	3 426.91	3 076.33	2 431.06	3 179.33	2 923.06	3 112.94	2 636.86
INTERGOVERNMENTAL REVENUE	1 738.45	1 860.49	1 741.29	1 926.62	1 798.85	1 898.54	1 756.29
GENERAL REVENUE FROM OWN SOURCES	1 688.46	1 215.84	689.77	1 252.70	1 124.20	1 214.40	880.57
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 070.98	1 068.26	530.85	968.47	927.65	1 065.41	748.54
CURRENT CHARGES	149.60	85.07	89.77	90.96	130.54	100.35	70.13
INTEREST EARNINGS	34.65	8.90	7.41	34.58	35.71	14.46	17.79
MISCELLANEOUS	433.24	53.60	61.74	158.68	30.31	34.17	44.11
GENERAL EXPENDITURE	2 939.98	3 503.05	2 328.05	3 019.54	2 952.61	3 074.58	2 624.74
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 737.16	2 806.57	2 195.04	2 918.43	2 828.38	2 957.74	2 443.53
INSTRUCTIONAL SERVICES	1 640.00	1 708.78	1 461.07	1 811.08	1 689.88	1 808.71	1 516.72
OTHER	1 097.16	1 097.79	733.98	1 107.35	1 138.50	1 149.04	926.80
CAPITAL OUTLAY EXPENDITURE	199.28	668.15	94.76	101.11	91.29	93.69	163.60
INTEREST ON DEBT	3.54	30.33	38.25	-	32.94	23.14	17.61
EXHIBIT: SALARIES AND WAGES	1 855.84	1 999.68	1 555.15	2 087.06	1 776.82	1 995.14	1 699.05
DEBT OUTSTANDING	142.32	416.60	520.24	-	701.95	299.75	325.96

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	North Carolina--Con.		Ohio				
	Onslow County	Wake County	Akron	Cincinnati	Cleveland	Columbus	Cuyahoga Community College
GENERAL REVENUE	2 408.99	2 860.06	3 854.14	4 006.78	5 156.41	3 601.57	2 684.43
INTERGOVERNMENTAL REVENUE	1 762.99	1 747.74	2 202.30	2 116.12	2 957.04	1 972.30	1 049.58
GENERAL REVENUE FROM OWN SOURCES	646.00	1 112.31	1 651.84	1 890.66	2 199.37	1 829.27	1 634.85
TAXES	-	-	1 401.60	1 725.22	1 996.03	1 560.93	845.10
PROPERTY TAXES ONLY	-	-	1 401.60	1 725.22	1 996.03	1 560.93	845.10
CONTRIBUTION FROM PARENT GOVERNMENT	404.32	880.70	-	-	-	-	-
CURRENT CHARGES	77.93	112.82	101.35	60.93	72.61	122.04	779.13
INTEREST EARNINGS	15.38	8.67	70.89	79.86	97.85	97.52	.18
MISCELLANEOUS	148.37	110.13	78.01	24.66	32.88	46.78	10.45
GENERAL EXPENDITURE	2 292.36	2 759.08	3 900.70	3 887.66	4 534.23	3 786.67	2 499.24
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 231.34	2 609.54	3 675.22	3 640.84	4 414.73	3 606.60	2 319.66
INSTRUCTIONAL SERVICES	1 372.38	1 567.92	2 471.59	2 368.99	2 768.77	2 251.18	(NA)
OTHER	858.96	1 041.61	1 203.62	1 271.85	1 645.96	1 357.42	2 319.66
CAPITAL OUTLAY EXPENDITURE	55.24	139.59	220.02	159.22	56.95	119.03	178.03
INTEREST ON DEBT	5.78	9.95	5.46	87.60	62.55	59.04	1.56
EXHIBIT: SALARIES AND WAGES	1 513.16	1 773.39	2 536.89	2 465.77	3 074.71	2 452.77	1 323.99
DEBT OUTSTANDING	130.06	206.16	-	575.88	807.52	875.93	19.45

Item	Ohio--Con.					Oklahoma	
	Dayton	Sinclair Community College	South-Western	Toledo	Youngstown	Lawton	Midwest City
GENERAL REVENUE	4 984.34	1 747.50	2 931.25	3 744.34	3 953.33	2 388.16	3 112.47
INTERGOVERNMENTAL REVENUE	2 385.08	879.95	1 641.57	2 118.85	2 349.15	1 951.26	1 821.52
GENERAL REVENUE FROM OWN SOURCES	2 599.27	867.55	1 289.69	1 625.49	1 604.17	436.90	1 290.95
TAXES	2 310.90	197.47	1 036.50	1 420.54	1 189.82	381.62	1 042.13
PROPERTY TAXES ONLY	2 310.90	197.47	1 036.50	1 420.54	1 189.82	374.18	1 023.72
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	187.57	659.35	163.17	89.62	92.59	53.32	72.91
INTEREST EARNINGS	84.31	-	74.27	70.55	46.35	1.37	173.29
MISCELLANEOUS	16.49	10.53	15.75	44.78	275.41	.58	2.61
GENERAL EXPENDITURE	5 004.95	1 830.45	3 067.59	3 517.86	3 847.96	2 494.11	3 076.84
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	2.29
CURRENT OPERATION EXPENDITURE	4 884.05	1 518.29	2 874.20	3 461.89	3 725.28	2 410.00	2 512.36
INSTRUCTIONAL SERVICES	2 548.21	(NA)	1 895.94	2 115.48	2 377.60	1 589.31	1 420.15
OTHER	2 335.84	1 518.29	978.26	1 346.40	1 347.68	820.69	1 092.21
CAPITAL OUTLAY EXPENDITURE	118.39	284.27	184.36	30.20	121.41	82.15	496.28
INTEREST ON DEBT	2.51	27.89	9.03	25.77	1.26	1.96	65.91
EXHIBIT: SALARIES AND WAGES	2 730.73	752.03	1 952.41	2 361.19	2 485.33	1 856.77	1 650.11
DEBT OUTSTANDING	38.65	459.87	153.49	406.90	-	171.21	1 191.01

Item	Oklahoma--Con.			Oregon			
	Oklahoma City	Putnam City	Tulsa	Beaverton	Eugene	Portland Community College	Portland
GENERAL REVENUE	2 736.24	2 881.10	3 160.23	3 880.89	4 229.64	2 438.67	4 899.55
INTERGOVERNMENTAL REVENUE	1 707.35	1 492.87	1 810.58	891.38	1 177.54	906.70	1 285.15
GENERAL REVENUE FROM OWN SOURCES	1 028.90	1 388.23	1 349.65	2 989.51	3 052.11	1 531.97	3 614.40
TAXES	953.94	1 292.16	1 183.94	2 728.31	2 591.60	703.21	3 272.12
PROPERTY TAXES ONLY	935.35	1 274.05	1 164.74	2 728.31	2 591.60	703.21	3 272.12
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	62.91	54.40	73.39	128.66	250.14	796.33	124.20
INTEREST EARNINGS	7.30	60.95	32.25	99.07	155.20	.09	175.16
MISCELLANEOUS	4.75	.73	60.06	33.47	55.16	32.34	42.92
GENERAL EXPENDITURE	3 071.28	3 249.03	3 279.23	3 898.09	3 977.63	2 476.37	4 661.39
INTERGOVERNMENTAL EXPENDITURE	.90	-	24.38	-	7.41	-	5.94
CURRENT OPERATION EXPENDITURE	2 465.12	2 443.87	2 987.05	3 523.52	3 831.97	2 320.10	4 305.45
INSTRUCTIONAL SERVICES	1 522.93	1 530.54	1 968.20	2 083.26	2 373.82	(NA)	2 099.38
OTHER	942.19	915.33	1 018.85	1 440.26	1 458.15	2 320.10	2 206.07
CAPITAL OUTLAY EXPENDITURE	569.44	648.60	261.33	110.79	114.56	156.27	204.55
INTEREST ON DEBT	35.82	154.57	6.47	63.78	23.69	-	145.45
EXHIBIT: SALARIES AND WAGES	1 847.65	1 762.83	2 310.29	2 286.16	2 432.21	1 357.27	2 558.58
DEBT OUTSTANDING	288.71	1 480.73	68.41	1 163.33	323.74	-	2 243.52

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Oregon—Con.	Pennsylvania			Rhode Island	South Carolina	
	Salem	Allegheny County Community College	Philadelphia	Pittsburgh	Providence	Aiken County	Berkeley County
GENERAL REVENUE	3 712.62	2 818.75	4 332.80	6 044.98	4 097.10	2 765.12	2 519.56
INTERGOVERNMENTAL REVENUE	1 426.83	982.89	2 568.29	2 366.15	2 136.30	1 713.06	1 710.00
GENERAL REVENUE FROM OWN SOURCES	2 285.78	1 835.86	1 764.51	3 678.81	1 960.80	1 052.06	809.56
TAXES	1 991.84	734.98	1 563.47	3 193.09	-	752.64	618.89
PROPERTY TAXES ONLY	1 991.84	734.98	1 288.07	2 075.62	-	752.64	613.86
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	1 959.25	-	-
CURRENT CHARGES	119.73	1 098.15	35.42	24.19	.99	191.66	140.35
INTEREST EARNINGS	161.01	-	91.12	97.90	-	89.92	43.09
MISCELLANEOUS	13.19	2.73	74.50	363.62	.37	17.84	7.03
GENERAL EXPENDITURE	3 935.37	2 913.39	4 221.11	5 661.82	4 013.19	2 683.08	2 519.69
INTERGOVERNMENTAL EXPENDITURE	12.82	-	347.42	351.32	-	-	1.39
CURRENT OPERATION EXPENDITURE	3 679.04	2 737.09	3 630.10	4 956.27	3 992.33	2 296.76	2 201.50
INSTRUCTIONAL SERVICES	1 978.88	(NA)	2 049.01	2 573.59	2 768.80	1 267.48	1 233.58
OTHER	1 700.16	2 737.09	1 601.09	2 384.68	1 163.53	1 029.27	967.92
CAPITAL OUTLAY EXPENDITURE	141.97	176.30	80.94	223.24	28.88	279.23	175.33
INTEREST ON DEBT	101.54	-	142.65	128.99	51.97	107.10	141.47
EXHIBIT: SALARIES AND WAGES	2 175.92	1 684.87	2 224.53	2 957.43	2 664.29	1 790.99	1 658.34
DEBT OUTSTANDING	873.90	-	1 271.31	3 095.29	522.75	1 423.49	1 475.75

Item	South Carolina—Con.				Tennessee		
	Charleston County	Greenville County	Horry County	Richland County No. 1	Chattanooga	Hamilton County	Knox County
GENERAL REVENUE	2 868.69	2 628.10	2 767.59	3 343.50	2 583.08	2 202.31	2 296.53
INTERGOVERNMENTAL REVENUE	1 624.02	1 528.00	1 407.53	2 861.22	2 221.48	990.43	1 114.81
GENERAL REVENUE FROM OWN SOURCES	1 244.67	1 100.11	1 360.06	482.28	361.60	1 211.88	1 181.72
TAXES	1 017.86	884.13	1 094.89	256.67	-	-	-
PROPERTY TAXES ONLY	1 017.86	884.13	1 082.19	256.67	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	253.01	1 059.74	1 089.92
CURRENT CHARGES	104.79	160.14	182.79	107.80	62.73	95.31	89.14
INTEREST EARNINGS	88.15	50.78	75.02	43.82	15.54	33.99	-
MISCELLANEOUS	33.86	5.06	7.36	73.99	30.32	22.84	2.66
GENERAL EXPENDITURE	3 199.40	2 543.48	2 564.54	2 986.82	2 689.16	2 301.41	2 368.60
INTERGOVERNMENTAL EXPENDITURE	-	-	-	2.50	-	-	-
CURRENT OPERATION EXPENDITURE	2 475.78	2 330.47	2 343.05	2 816.31	2 573.10	2 129.55	1 961.07
INSTRUCTIONAL SERVICES	1 363.74	1 334.02	1 276.03	1 547.90	1 628.51	1 485.74	1 402.64
OTHER	1 112.04	996.46	1 067.03	1 268.41	944.59	643.81	558.43
CAPITAL OUTLAY EXPENDITURE	546.40	129.53	85.14	25.04	78.23	133.63	243.58
INTEREST ON DEBT	177.22	83.48	136.35	142.98	37.82	38.23	163.95
EXHIBIT: SALARIES AND WAGES	1 893.24	1 822.83	1 704.79	2 154.88	1 822.26	1 450.26	1 356.84
DEBT OUTSTANDING	1 955.63	1 146.47	2 096.17	1 616.09	-	1 168.34	2 149.97

Item	Tennessee—Con.						Texas
	Knoxville	Memphis	Nashville-Davidson County	Shelby County	Sullivan County	Sumner County	Abilene
GENERAL REVENUE	2 529.47	2 555.02	2 812.64	1 940.24	2 316.56	1 735.69	2 938.35
INTERGOVERNMENTAL REVENUE	2 148.53	2 109.51	1 127.72	904.09	975.04	963.86	1 605.52
GENERAL REVENUE FROM OWN SOURCES	380.94	445.51	1 684.91	1 036.15	1 341.52	771.83	1 332.83
TAXES	-	-	-	-	-	-	1 067.44
PROPERTY TAXES ONLY	-	-	-	-	-	-	1 067.44
CONTRIBUTION FROM PARENT GOVERNMENT	288.41	305.35	1 575.81	911.17	1 241.42	646.81	-
CURRENT CHARGES	71.36	65.81	74.16	69.45	87.98	114.04	121.82
INTEREST EARNINGS	10.85	54.10	14.54	44.62	1.11	2.42	51.33
MISCELLANEOUS	10.32	20.24	20.40	10.92	11.02	6.57	92.24
GENERAL EXPENDITURE	2 483.95	2 513.70	3 067.88	2 033.79	2 351.91	1 892.13	3 608.46
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 377.51	2 343.92	2 729.61	1 836.79	2 184.30	1 739.26	2 533.42
INSTRUCTIONAL SERVICES	1 517.90	1 519.01	1 530.46	1 217.49	1 612.51	1 203.02	1 511.02
OTHER	859.61	824.91	1 199.15	619.30	571.79	536.24	1 022.40
CAPITAL OUTLAY EXPENDITURE	95.77	132.70	286.58	155.24	77.52	88.49	894.57
INTEREST ON DEBT	10.66	37.07	51.69	41.76	90.09	64.39	180.48
EXHIBIT: SALARIES AND WAGES	1 528.39	1 548.60	1 911.28	1 300.21	1 670.65	1 271.66	2 005.37
DEBT OUTSTANDING	224.58	746.35	1 052.04	1 130.69	1 437.46	1 152.90	1 515.90

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Texas--Con.						
	Aldine	Alief	Amarillo	Arlington	Austin Community College	Austin	Birdville
GENERAL REVENUE	2 518.50	4 158.60	2 954.86	2 927.73	1 952.80	3 889.30	2 819.42
INTERGOVERNMENTAL REVENUE	1 296.42	1 049.65	1 696.32	1 092.92	1 294.64	1 477.49	1 588.71
GENERAL REVENUE FROM OWN SOURCES	1 222.08	3 108.95	1 258.54	1 834.81	658.16	2 412.01	1 230.70
TAXES	1 044.10	2 820.61	1 027.10	1 560.19	-	2 038.43	982.26
PROPERTY TAXES ONLY	1 044.10	2 820.61	1 027.10	1 560.19	-	2 038.43	982.26
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	132.99	173.21	125.79	176.94	657.31	127.28	156.78
INTEREST EARNINGS	23.81	37.73	38.76	38.59	.05	99.14	19.66
MISCELLANEOUS	21.19	77.39	66.90	59.09	.80	147.16	92.00
GENERAL EXPENDITURE	2 371.42	3 864.73	3 002.24	2 887.29	1 873.27	4 315.21	2 595.73
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 180.86	3 142.48	2 585.31	2 480.18	1 784.65	3 353.70	2 484.99
INSTRUCTIONAL SERVICES	1 276.86	1 737.32	1 524.86	1 471.15	(NA)	1 792.67	1 590.56
OTHER	904.00	1 405.16	1 060.45	1 009.04	1 784.65	1 561.03	894.44
CAPITAL OUTLAY EXPENDITURE	125.37	273.95	347.23	343.71	58.36	978.42	71.89
INTEREST ON DEBT	65.19	448.29	69.69	63.39	30.27	183.10	98.86
EXHIBIT: SALARIES AND WAGES	1 723.87	2 459.08	1 985.07	1 924.22	1 351.11	2 599.09	1 935.26
DEBT OUTSTANDING	1 993.12	4 699.66	723.68	1 955.64	306.93	3 187.83	1 065.60

Item	Texas--Con.						
	Brownsville	Clear Creek	Conroe	Corpus Christi	Cypress-Fairbanks	Dallas County Community College	Dallas
GENERAL REVENUE	3 169.55	3 223.55	3 682.43	3 084.06	3 726.91	2 234.60	3 569.51
INTERGOVERNMENTAL REVENUE	2 607.98	1 253.45	1 556.24	1 921.60	1 115.69	1 361.26	1 431.59
GENERAL REVENUE FROM OWN SOURCES	561.57	1 970.09	2 126.19	1 162.46	2 611.21	873.34	2 137.91
TAXES	380.06	1 638.28	1 804.13	1 010.25	2 236.47	360.40	1 895.16
PROPERTY TAXES ONLY	380.06	1 638.28	1 804.13	1 010.25	2 236.47	360.40	1 895.16
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	27.79	123.42	156.23	89.10	155.76	512.93	85.54
INTEREST EARNINGS	67.48	87.72	52.79	27.11	62.47	-	63.79
MISCELLANEOUS	86.24	120.67	113.04	36.01	156.51	-	93.42
GENERAL EXPENDITURE	2 820.18	3 042.84	3 717.85	2 873.05	4 725.68	2 115.83	3 401.90
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 427.90	2 640.23	2 924.84	2 658.20	2 946.54	1 902.56	3 211.33
INSTRUCTIONAL SERVICES	1 517.02	1 551.70	1 678.15	1 570.35	1 744.24	(NA)	1 793.52
OTHER	910.88	1 088.53	1 246.69	1 087.85	1 202.30	1 902.56	1 417.81
CAPITAL OUTLAY EXPENDITURE	290.62	188.11	596.24	184.48	1 255.86	159.55	152.40
INTEREST ON DEBT	92.66	214.51	196.77	30.37	523.29	53.72	38.16
EXHIBIT: SALARIES AND WAGES	1 877.20	2 063.98	2 277.16	2 069.01	2 285.70	1 290.95	2 442.75
DEBT OUTSTANDING	1 057.07	2 727.75	3 248.48	430.88	6 232.09	980.41	1 459.52

Item	Texas--Con.						
	Ector County	Edgewood	El Paso	Fort Bend	Fort Worth	Garland	Goose Creek
GENERAL REVENUE	3 140.28	3 348.50	2 927.08	3 601.65	3 003.88	2 961.02	3 757.27
INTERGOVERNMENTAL REVENUE	1 336.10	2 986.81	2 114.85	1 378.18	1 681.68	1 506.92	1 324.46
GENERAL REVENUE FROM OWN SOURCES	1 804.18	361.69	812.23	2 223.47	1 322.20	1 454.11	2 432.81
TAXES	1 610.76	189.47	627.59	1 784.74	1 088.05	1 165.34	2 223.31
PROPERTY TAXES ONLY	1 610.76	189.47	627.59	1 784.74	1 088.05	1 165.34	2 223.31
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	119.76	42.48	77.18	135.77	32.12	169.30	109.96
INTEREST EARNINGS	33.63	74.25	34.71	133.39	22.06	52.46	20.28
MISCELLANEOUS	40.03	55.50	52.76	167.57	179.98	67.00	79.26
GENERAL EXPENDITURE	3 096.03	2 896.59	2 734.98	3 785.28	2 818.81	3 409.67	3 778.78
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 806.23	2 705.45	2 421.83	2 549.92	2 641.02	2 525.59	3 451.08
INSTRUCTIONAL SERVICES	1 606.02	1 599.78	1 373.37	1 370.57	1 503.96	1 505.39	1 953.92
OTHER	1 200.21	1 105.67	1 048.46	1 179.35	1 137.06	1 020.20	1 497.16
CAPITAL OUTLAY EXPENDITURE	237.48	139.62	247.87	850.24	150.63	750.57	173.61
INTEREST ON DEBT	52.32	51.52	65.28	385.12	27.16	133.52	154.09
EXHIBIT: SALARIES AND WAGES	2 147.07	2 074.04	1 861.95	1 931.24	2 099.24	2 007.13	2 648.71
DEBT OUTSTANDING	863.90	662.82	998.15	4 444.79	939.68	2 587.04	2 087.77

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Texas--Con.						
	Grand Prairie	Houston Community College	Houston	Humble	Hurst-Euless-Bedford	Irving	Killeen
GENERAL REVENUE	2 981.15	3 239.70	3 345.35	3 730.66	2 901.16	3 201.49	2 789.71
INTERGOVERNMENTAL REVENUE	1 804.97	2 003.26	1 289.51	1 504.19	1 405.55	1 213.23	2 342.15
GENERAL REVENUE FROM OWN SOURCES	1 176.18	1 236.45	2 055.85	2 226.47	1 495.60	1 986.26	447.56
TAXES	930.06	457.81	1 823.58	1 855.40	1 234.38	1 748.82	256.32
PROPERTY TAXES ONLY	930.06	457.81	1 823.58	1 855.40	1 234.38	1 748.82	256.32
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	133.75	764.41	70.31	145.96	141.16	167.08	80.97
INTEREST EARNINGS	104.62	-	37.54	94.75	52.19	29.08	41.40
MISCELLANEOUS	7.75	14.23	124.42	130.35	67.87	43.27	68.87
GENERAL EXPENDITURE	2 756.52	3 087.82	3 164.45	4 137.34	2 931.54	2 941.66	2 585.38
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 476.14	2 713.71	2 821.32	2 738.56	2 560.41	2 731.98	2 287.96
INSTRUCTIONAL SERVICES	1 454.34	(NA)	1 515.62	1 435.49	1 501.70	1 560.63	1 398.44
OTHER	1 021.80	2 713.71	1 305.71	1 303.07	1 058.71	1 171.36	889.52
CAPITAL OUTLAY EXPENDITURE	205.63	374.05	279.41	1 065.59	319.47	171.72	263.17
INTEREST ON DEBT	74.75	.05	63.72	333.20	51.66	37.96	34.25
EXHIBIT: SALARIES AND WAGES	1 917.27	1 453.16	2 169.09	2 024.50	1 990.75	2 117.37	1 804.20
DEBT OUTSTANDING	2 614.36	-	701.06	4 557.37	1 282.01	1 127.28	485.74

Item	Texas--Con.						
	Klein	Laredo	Lubbock	McAllen	Mesquite	Midland	North East
GENERAL REVENUE	3 448.95	2 709.81	2 965.14	3 189.02	2 797.96	3 207.49	2 879.48
INTERGOVERNMENTAL REVENUE	1 491.99	2 457.80	1 640.36	2 359.69	1 754.01	1 224.57	1 279.41
GENERAL REVENUE FROM OWN SOURCES	1 956.96	252.01	1 324.78	829.33	1 043.95	1 982.92	1 600.07
TAXES	1 727.35	182.39	1 161.28	655.46	730.81	1 777.10	1 386.94
PROPERTY TAXES ONLY	1 727.35	182.39	1 161.28	655.46	730.81	1 777.10	1 386.94
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	149.91	24.33	126.54	94.00	207.98	130.73	161.77
INTEREST EARNINGS	35.65	10.07	6.63	25.59	39.87	32.70	16.99
MISCELLANEOUS	44.05	35.22	30.32	54.28	65.30	42.38	34.37
GENERAL EXPENDITURE	3 404.92	2 657.57	2 941.26	3 166.33	2 778.35	3 102.41	2 741.27
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 650.42	2 466.34	2 795.51	2 724.07	2 072.67	2 694.94	2 475.74
INSTRUCTIONAL SERVICES	1 486.16	1 506.76	1 517.09	1 671.52	1 163.55	1 590.20	1 466.06
OTHER	1 164.26	959.58	1 278.43	1 052.56	909.13	1 104.74	1 009.68
CAPITAL OUTLAY EXPENDITURE	384.86	139.42	113.54	315.09	555.68	312.93	220.60
INTEREST ON DEBT	369.64	51.81	32.21	127.17	149.99	94.55	44.93
EXHIBIT: SALARIES AND WAGES	2 065.44	1 986.54	2 143.28	2 082.24	1 613.40	2 065.30	1 912.92
DEBT OUTSTANDING	4 986.96	713.76	342.98	1 634.03	3 109.92	1 110.26	1 211.46

Item	Texas--Con.						
	North Forest	Northside	Pasadena	Plano	Richardson	San Antonio	San Antonio Junior College
GENERAL REVENUE	3 229.06	3 060.81	3 010.86	3 503.85	3 578.14	3 262.85	2 547.85
INTERGOVERNMENTAL REVENUE	2 375.73	1 745.41	1 537.45	1 263.78	1 023.04	2 455.64	1 701.90
GENERAL REVENUE FROM OWN SOURCES	853.33	1 315.40	1 473.42	2 240.07	2 555.10	807.21	845.95
TAXES	656.97	1 091.21	1 221.44	1 889.93	2 269.19	689.06	335.72
PROPERTY TAXES ONLY	656.97	1 091.21	1 221.44	1 889.93	2 269.19	689.06	335.72
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	74.15	124.94	177.88	189.30	174.44	63.07	496.48
INTEREST EARNINGS	60.99	36.48	42.17	142.09	20.90	26.38	1.28
MISCELLANEOUS	61.22	62.77	31.92	18.76	90.57	28.70	12.48
GENERAL EXPENDITURE	2 799.01	3 256.59	2 766.73	2 922.83	3 292.25	3 027.76	2 472.74
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 537.21	2 426.80	2 661.82	2 621.37	3 068.83	2 959.33	2 271.67
INSTRUCTIONAL SERVICES	1 485.00	1 454.50	1 444.62	1 621.41	1 642.07	1 764.45	(NA)
OTHER	1 052.21	972.30	1 217.20	999.96	1 426.76	1 194.89	2 271.67
CAPITAL OUTLAY EXPENDITURE	177.00	637.88	85.62	192.68	80.01	53.34	161.36
INTEREST ON DEBT	84.80	191.91	19.29	108.78	143.41	15.08	39.71
EXHIBIT: SALARIES AND WAGES	2 000.79	1 897.60	2 095.55	2 049.06	2 369.81	2 393.54	1 652.40
DEBT OUTSTANDING	1 796.08	2 788.42	570.51	4 585.17	2 056.69	272.59	391.16

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Texas--Con.						
	San Jacinto College	South Park	Spring Branch	Spring	Tarrant County Junior College	Tyler	Ysleta
GENERAL REVENUE	2 891.52	3 819.86	3 809.23	4 089.37	2 217.15	2 880.82	2 853.98
INTERGOVERNMENTAL REVENUE	1 305.94	1 671.96	993.82	1 250.62	1 242.59	1 450.97	2 215.93
GENERAL REVENUE FROM OWN SOURCES	1 585.57	2 147.90	2 815.41	2 838.75	974.55	1 429.85	638.05
TAXES	802.58	1 890.06	2 479.41	2 429.92	267.32	1 205.19	478.80
PROPERTY TAXES ONLY	802.58	1 890.06	2 479.41	2 429.92	267.32	1 205.19	478.80
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	772.17	135.35	229.51	206.62	696.21	94.67	48.86
INTEREST EARNINGS	-	71.77	46.25	100.77	2.31	36.18	53.07
MISCELLANEOUS	10.83	50.72	60.25	101.44	8.71	91.81	57.32
GENERAL EXPENDITURE	2 350.61	3 419.60	3 894.95	3 739.97	1 913.16	3 675.48	2 649.20
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	2 106.52	3 111.43	3 581.93	2 923.98	1 805.60	2 483.21	2 263.44
INSTRUCTIONAL SERVICES	(NA)	1 729.52	1 810.00	1 674.92	(NA)	1 469.79	1 368.74
OTHER	2 106.52	1 381.91	1 771.92	1 249.06	1 805.60	1 013.42	894.70
CAPITAL OUTLAY EXPENDITURE	180.00	291.12	107.55	526.18	88.18	978.46	197.40
INTEREST ON DEBT	64.09	17.05	205.48	289.81	19.38	213.81	188.35
EXHIBIT: SALARIES AND WAGES	1 395.04	2 412.56	2 765.56	2 185.04	1 213.05	1 939.88	1 747.84
DEBT OUTSTANDING	891.93	355.23	2 997.84	4 062.97	377.53	2 152.39	2 180.52

Item	Utah						Virginia
	Alpine	Davis County	Granite	Jordan	Salt Lake City	Weber County	Chesapeake
GENERAL REVENUE	2 280.89	2 459.07	2 439.15	2 465.83	3 191.74	2 492.65	3 044.03
INTERGOVERNMENTAL REVENUE	1 569.74	1 678.98	1 466.30	1 579.12	1 184.31	1 625.57	1 691.95
GENERAL REVENUE FROM OWN SOURCES	711.15	780.09	972.85	886.71	2 007.43	867.08	1 352.08
TAXES	529.72	562.22	761.88	606.11	1 698.91	545.10	-
PROPERTY TAXES ONLY	529.72	562.22	761.88	606.11	1 698.91	545.10	-
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	1 247.05
CURRENT CHARGES	68.42	98.10	62.27	202.59	86.85	146.64	87.74
INTEREST EARNINGS	76.96	66.90	112.25	44.86	176.52	78.61	-
MISCELLANEOUS	36.05	52.87	36.44	33.15	45.16	96.74	17.29
GENERAL EXPENDITURE	2 248.64	2 652.78	2 597.56	2 289.83	3 000.11	2 596.41	2 820.39
INTERGOVERNMENTAL EXPENDITURE	-	-	-	-	-	-	4.72
CURRENT OPERATION EXPENDITURE	2 037.38	2 197.59	2 237.75	2 043.63	2 880.35	2 230.28	2 711.26
INSTRUCTIONAL SERVICES	1 161.22	1 336.55	1 333.05	1 233.41	1 602.77	1 323.82	1 693.17
OTHER	876.16	861.04	904.70	810.22	1 277.59	906.46	1 018.09
CAPITAL OUTLAY EXPENDITURE	117.53	319.17	298.45	176.79	84.10	275.46	53.66
INTEREST ON DEBT	93.74	136.02	61.36	69.41	35.66	92.67	50.75
EXHIBIT: SALARIES AND WAGES	1 282.66	1 494.36	1 473.24	1 322.31	1 792.59	1 388.29	1 837.22
DEBT OUTSTANDING	1 724.21	1 562.85	1 044.88	1 107.30	700.68	1 122.29	655.00

Item	Virginia--Con.						
	Chesterfield County	Fairfax County	Hampton County	Henrico County	Newport News	Norfolk	Portsmouth
GENERAL REVENUE	2 964.77	4 371.84	3 268.28	3 493.93	3 470.43	3 457.91	2 915.33
INTERGOVERNMENTAL REVENUE	1 473.91	1 330.52	1 778.56	1 444.10	1 869.20	1 972.08	1 856.73
GENERAL REVENUE FROM OWN SOURCES	1 490.86	3 041.32	1 489.72	2 049.82	1 601.23	1 485.84	1 058.60
TAXES	-	-	-	-	-	-	-
PROPERTY TAXES ONLY	-	-	-	-	-	-	-
CONTRIBUTION FROM PARENT GOVERNMENT	1 341.81	2 841.99	1 337.04	1 921.27	1 469.78	1 406.39	933.39
CURRENT CHARGES	137.99	146.78	130.28	128.20	116.36	76.60	86.37
INTEREST EARNINGS	6.95	.11	8.76	-	5.46	-	28.77
MISCELLANEOUS	4.11	52.44	13.64	.35	9.62	2.85	10.06
GENERAL EXPENDITURE	2 857.09	4 307.12	3 118.47	3 361.17	3 415.06	3 366.95	2 801.06
INTERGOVERNMENTAL EXPENDITURE	1.23	2.12	-	2.90	8.25	-	2.00
CURRENT OPERATION EXPENDITURE	2 629.72	4 082.67	2 978.59	3 201.86	3 207.85	3 323.74	2 733.40
INSTRUCTIONAL SERVICES	1 577.25	2 234.46	1 756.41	1 808.80	1 788.41	1 883.90	1 526.36
OTHER	1 052.46	1 848.22	1 222.19	1 393.06	1 419.45	1 439.84	1 207.05
CAPITAL OUTLAY EXPENDITURE	95.86	152.69	130.33	108.82	191.99	43.21	58.50
INTEREST ON DEBT	130.28	69.63	9.55	47.60	6.96	-	7.16
EXHIBIT: SALARIES AND WAGES	1 807.68	2 705.21	1 994.34	2 127.58	2 145.86	2 254.79	1 789.06
DEBT OUTSTANDING	1 664.22	1 330.55	153.07	501.60	87.25	-	102.38

See footnotes at end of table.

Table 9. Per Pupil Amounts of Selected Financial Items for Individual Public School Systems of Over 15,000 Enrollment: 1984-85—Con.

[For meaning of symbols, see text]

Item	Virginia--Con.			Washington			
	Prince William County	Richmond	Virginia Beach	Bellevue	Edmonds	Highline	Kent
GENERAL REVENUE	3 492.22	4 836.83	2 817.47	4 190.40	3 539.61	3 456.22	3 312.76
INTERGOVERNMENTAL REVENUE	1 551.58	1 901.47	1 567.46	2 836.00	2 708.06	2 799.59	2 574.22
GENERAL REVENUE FROM OWN SOURCES	1 940.64	2 935.36	1 250.01	1 354.40	831.55	656.64	738.55
TAXES	-	-	-	856.67	446.69	430.42	555.08
PROPERTY TAXES ONLY	-	-	-	856.67	446.69	430.42	555.08
CONTRIBUTION FROM PARENT GOVERNMENT	1 734.09	2 862.48	1 220.79	-	-	-	-
CURRENT CHARGES	138.25	57.67	25.18	205.61	198.62	153.95	145.06
INTEREST EARNINGS	-	-	-	228.55	22.52	42.74	34.05
MISCELLANEOUS	68.31	15.21	4.04	63.57	163.72	29.52	4.36
GENERAL EXPENDITURE	3 375.72	4 641.08	2 609.38	4 120.33	3 501.46	3 428.48	3 191.37
INTERGOVERNMENTAL EXPENDITURE	-	1.95	-	.70	.65	4.34	3.97
CURRENT OPERATION EXPENDITURE	3 048.05	4 375.48	2 442.90	3 723.59	3 394.79	3 291.10	2 904.72
INSTRUCTIONAL SERVICES	1 695.22	2 403.40	1 545.44	2 066.76	1 728.84	1 708.65	1 604.35
OTHER	1 352.83	1 972.08	897.46	1 656.83	1 665.95	1 582.45	1 300.37
CAPITAL OUTLAY EXPENDITURE	234.10	175.44	95.38	364.33	94.72	99.49	177.30
INTEREST ON DEBT	93.57	88.22	71.10	31.70	11.31	33.55	105.37
EXHIBIT: SALARIES AND WAGES	2 035.21	2 862.00	1 725.31	2 689.24	2 356.80	2 307.19	2 046.33
DEBT OUTSTANDING	1 406.65	191.04	920.28	491.00	188.45	478.58	1 350.97

Item	Washington--Con.					West Virginia	
	Lake Washington	Seattle	Spokane	Tacoma	Vancouver	Cabell County	Kanawha County
GENERAL REVENUE	3 884.37	4 263.27	3 441.07	4 475.89	3 435.93	3 033.66	3 051.10
INTERGOVERNMENTAL REVENUE	2 734.16	3 050.21	2 610.72	3 246.56	2 680.27	2 208.73	1 880.59
GENERAL REVENUE FROM OWN SOURCES	1 150.21	1 213.06	830.36	1 229.33	755.66	824.93	1 170.51
TAXES	713.47	926.33	544.17	868.40	337.61	703.71	923.73
PROPERTY TAXES ONLY	713.47	926.33	544.17	868.40	337.61	703.71	923.73
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	304.05	146.38	135.16	168.20	300.28	50.90	79.94
INTEREST EARNINGS	94.99	177.44	130.10	153.11	93.13	50.22	126.15
MISCELLANEOUS	37.70	12.91	20.93	39.63	24.64	20.10	40.69
GENERAL EXPENDITURE	3 870.15	4 333.07	3 258.99	4 727.66	3 215.75	2 950.84	3 076.28
INTERGOVERNMENTAL EXPENDITURE	5.06	-	-	-	-	-	-
CURRENT OPERATION EXPENDITURE	3 179.78	4 019.30	3 047.53	4 030.71	3 086.38	2 807.37	2 947.14
INSTRUCTIONAL SERVICES	1 731.62	2 060.94	1 707.35	2 218.69	1 645.73	1 784.89	1 731.13
OTHER	1 448.16	1 958.36	1 340.18	1 812.02	1 440.65	1 022.48	1 216.01
CAPITAL OUTLAY EXPENDITURE	533.69	251.64	145.13	510.28	116.23	143.47	76.43
INTEREST ON DEBT	151.62	62.13	66.33	186.68	13.13	-	2.71
EXHIBIT: SALARIES AND WAGES	2 137.12	2 750.35	2 070.68	2 871.30	2 159.19	2 048.61	2 164.14
DEBT OUTSTANDING	1 409.71	1 203.08	1 159.75	2 328.22	237.57	-	-

Item	West Virginia--Con.			Wisconsin			
	Raleigh County	Wood County	Green Bay	Madison	Milwaukee	Milwaukee Area Voc-Tech No. 9	Racine
GENERAL REVENUE	2 777.33	2 859.05	3 884.89	4 766.51	4 625.98	3 610.19	4 098.35
INTERGOVERNMENTAL REVENUE	1 909.04	2 106.62	1 936.09	1 378.19	2 880.47	1 206.27	2 365.90
GENERAL REVENUE FROM OWN SOURCES	868.30	752.43	1 948.80	3 388.32	1 745.51	2 403.91	1 732.46
TAXES	646.15	569.18	1 673.92	3 108.31	1 675.06	1 580.30	1 580.40
PROPERTY TAXES ONLY	646.15	569.18	1 673.92	3 108.31	1 675.06	1 580.30	1 580.40
CONTRIBUTION FROM PARENT GOVERNMENT	-	-	-	-	-	-	-
CURRENT CHARGES	43.91	63.68	68.87	106.23	37.39	823.62	68.48
INTEREST EARNINGS	153.41	92.31	146.57	106.49	17.67	-	62.76
MISCELLANEOUS	24.83	27.27	59.44	67.30	15.38	-	20.87
GENERAL EXPENDITURE	3 027.64	2 833.08	3 775.26	4 625.46	4 529.83	3 251.06	4 012.52
INTERGOVERNMENTAL EXPENDITURE	-	.11	1.40	3.06	71.88	-	-
CURRENT OPERATION EXPENDITURE	2 436.01	2 751.29	3 639.36	4 473.75	4 388.92	3 105.15	3 898.87
INSTRUCTIONAL SERVICES	1 531.19	1 753.69	2 237.55	2 639.36	2 592.52	(NA)	2 330.98
OTHER	904.82	997.60	1 402.00	1 834.40	1 796.40	3 105.15	1 567.88
CAPITAL OUTLAY EXPENDITURE	517.60	57.58	93.73	114.58	69.04	90.61	80.10
INTEREST ON DEBT	74.03	24.10	40.57	34.06	-	55.31	33.55
EXHIBIT: SALARIES AND WAGES	1 764.82	2 037.48	2 471.60	2 980.51	2 769.25	1 928.07	2 611.50
DEBT OUTSTANDING	775.37	265.04	698.27	637.18	(9)	1 062.90	559.83

Note: Because of rounding, detail may not add to totals. Interschool system transactions are included in this table, rather than excluded as in tables 1-4.

[1] $638 per pupil school bonded indebtedness incurred by the city of Birmingham.

[2] $382 per pupil of school bonded indebtedness incurred by the city of San Francisco. San Francisco Unified School District paid $99 per pupil for debt service.

[3] The following amounts (in dollars per pupil) are excluded from the expenditure data shown herein as they are interfund transfers made into the school system's, or its parent government's retirement fund: Chicago, $135; Denver, $392; Des Moines, $38; Fulton County, $206; Hawaii Public Schools, $571; Kansas City, MO, $88; Minneapolis, $18; New York City, $618; Omaha, $87; St. Louis, $177; St. Paul, $14; and Wichita, $7.

[4] $1,621 per pupil of school bonded indebtedness incurred by the city of Atlanta. Atlanta Independent School District paid $17 per pupil to the city of Atlanta for debt service.

[5] Excludes financial data for the De Kalb Community College.

[6] Excludes $1,216 per pupil of school bonded indebtedness incurred by the Chicago School Finance Authority.

[7] $1,806 per pupil of school bonded indebtedness incurred by the city of Newark.

[8] Effective fiscal year 1983, New York State assumed control of the senior colleges of the City University of New York. The 1984-85 financial data reflect activities of only community and technical colleges.

[9] $265 per pupil of school bonded indebtedness incurred by the city of Milwaukee.

DEFINITIONS OF SELECTED TERMS

Major categories for the Census Bureau's classification of governmental finances, as applicable to school systems, are defined below:

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Security Holdings—Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Contribution From Parent Government—That portion of general revenue from own sources which is appropriated and transferred to a dependent school system by its parent government. Excludes intergovernmental revenue, current charges, and miscellaneous general revenue.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services. Includes school lunch sales (gross), tuition paid by individuals, and receipts from centrally administered student activity funds. Excludes amounts received from other governments and interfund transfers.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee-retirement funds.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than intergovernmental expenditure.

Employee-Retirement Expenditure—Cash payment to beneficiaries (including withdrawals of contributions) of employee-retirement systems. Excludes cost of administering retirement systems, school system contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees.

Employee-Retirement Revenue—Revenue from retirement contributions received from employees and other governmental or private employers, earnings on investment assets set aside to provide income for retirement system purposes and State government contributions. Excludes contributions from the employing school district (which are intragovernmental transfers).

Enrollment—Count of pupils on pupil rolls as determined by the State education agency.

Expenditure—All amounts of money paid out by a school system—net of recoveries and other correcting transactions—other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Note that expenditure includes only external transactions of a school system and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Fiscal Year—The 12-month period at the end of which the school district determines its financial condition and the results of its operations and closes its books.

General Expenditure—All school system expenditure other than that classified as employee-retirement or other insurance trust expenditure.

General Revenue—All school system revenue except employee-retirement or other insurance trust revenue.

General Revenue From Own Sources—All general revenue exclusive of intergovernmental revenue. Includes taxes, contributions from parent governments, current charges, and miscellaneous general revenue.

Interest Earnings—Interest earned on deposits and securities including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for use of borrowed money.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, school building authority payments, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for old-age, survivors', disability, and health insurance for school district employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government, or in lieu of taxes. Excludes amounts received from other governments for sale of property and commodities. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the school system directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Offsets to Debt—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Other Than Capital Outlay—General expenditure exclusive of capital outlay. Includes current operation, interest on debt, and intergovernmental expenditure.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Public School Systems—Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, and/or higher education which, under State law, have sufficient administrative and fiscal autonomy to qualify as governments. Dependent school systems lack sufficient autonomy to be counted as separate governments and are classified as dependent agencies of some other government—a county, municipal, township, or State government.

Revenue—All amounts of money received by a school system from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages—Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

School Lunch Sales—Gross collections from cafeteria sales to children and adults.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Taxes—Compulsory contributions exacted by a school system for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that school system tax revenue excludes any amounts from shares of State-imposed-and-collected taxes, which are classified as intergovernmental revenue.

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